

## CHAPTER 7

# Summaries of *Doing Business* reforms in 2018/19

*Doing Business* reforms affecting all sets of indicators included in this year's study, implemented from May 2018 to May 2019.

- ✓ Reform making it easier to do business
- ✗ Change making it more difficult to do business

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### Albania

#### ✓ Getting electricity

Albania 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 and the restoration of service.

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Reforms affecting the employing workers indicators are included here but do not affect the ranking on the ease of doing business. For reforms in paying taxes, when an economy introduces a value added tax or sales tax, the reform is classified as a neutral reform even though this type of reform increases the administrative burden on firms. The reforms in paying taxes included in *Doing Business 2020* are those implemented in calendar year 2018 (January 1, 2018 to December 31, 2018).

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## Antigua and Barbuda

### ✓ Starting a business

Antigua and Barbuda made starting a business faster by improving the exchange of information between public entities involved in company incorporation.

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## Argentina

### × Starting a business

Argentina made starting a business more difficult by introducing an additional procedure for legalizing the employee books for companies hiring more than 10 employees.

### ✓ Dealing with construction permits

Argentina made dealing with construction permits easier by streamlining procedures and implementing an electronic platform for building permit applications.

### ✓ Trading across borders

Argentina reduced the time required for export and import documentary compliance by introducing electronic certificates of origin and improving its import licensing system.

### ✓ Enforcing contracts

Argentina made enforcing contracts easier by allowing electronic payment of court fees.

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## Armenia

### ✓ Dealing with construction permits

Armenia strengthened construction quality control by imposing stricter qualification requirements for architects and engineers.

### ✓ Protecting minority investors

Armenia strengthened minority investor protections by requiring an independent review and immediate disclosure to the public of related-party transactions, increasing shareholders' rights and role in major corporate decisions, and clarifying ownership and control structures.

### ✓ Paying taxes

Armenia made paying taxes easier by extending value added tax cash refunds to cases of capital investment.

### ✓ Trading across borders

Armenia made exporting faster by allowing the online submission of customs declarations.

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## Australia

### ✓ Getting credit

Australia improved access to credit information by beginning to distribute both positive and negative data.

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## Austria

### Employing workers

Austria changed regulations pertaining to working time.

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## Azerbaijan

### ✓ Registering property

Azerbaijan made registering property easier and more transparent by increasing the coverage of its cadaster and digitizing cadastral plans. Azerbaijan also made property transfer more difficult by making it mandatory to deposit funds into the notary deposit account.

### ✓ Getting credit

Azerbaijan strengthened access to credit by allowing nonpossessory security interests in one category of movable assets without any restrictions on the use of inventory, including future assets extending automatically to products, proceeds, and replacements of the original collateral. Azerbaijan also allowed the general description of debts and obligations as well as out-of-court enforcement of security interests.

### ✓ Protecting minority investors

Azerbaijan strengthened minority investor protections by imposing liability on directors for unfair related-party transactions.

### × Paying taxes

Azerbaijan made paying taxes more difficult by adding a new labor contribution.

### ✓ Enforcing contracts

Azerbaijan made enforcing contracts easier by introducing an e-system that allows plaintiffs to file the initial complaint electronically and by adopting a consolidated law on voluntary mediation.

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## Bahamas, The

### ✓ Starting a business

The Bahamas made starting a business faster by reducing the registration time for the business license and value added tax and by eliminating the business registration fee.

**✓ Getting electricity**

The Bahamas made getting electricity more transparent by publishing electricity tariffs online.

**× Registering property**

The Bahamas made property registration more costly by increasing the stamp duty on property transfers.

**✓ Protecting minority investors**

The Bahamas strengthened minority investor protections by increasing disclosure requirements for conflicts of interest, clarifying ownership and control structures, and requiring greater corporate transparency.

**✓ Paying taxes**

The Bahamas made paying taxes easier by enhancing the online value added tax reporting system and making it more accessible to taxpayers.

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**Bahrain****✓ Dealing with construction permits**

Bahrain made obtaining construction permits easier by further streamlining the application process through the new Benayat online platform, and by delegating the application review process to licensed engineering firms.

**✓ Getting electricity**

Bahrain made the process of getting electricity easier by investing in digitization and transparency of information and by improving its inspection and installation process.

**✓ Registering property**

Bahrain made property registration easier by streamlining administrative procedures and improving the quality of the land administration system.

**✓ Getting credit**

Bahrain strengthened access to credit by giving secured creditors absolute priority during insolvency proceedings. During reorganization proceedings, creditors are also now subject to an automatic stay that is limited in time with clear grounds for relief.

**✓ Paying taxes**

Bahrain made paying taxes easier by implementing electronic payment of social insurance contributions.

**✓ Protecting minority investors**

Bahrain strengthened minority investor protections by clarifying ownership and control structures.

**✓ Trading across borders**

Bahrain made exporting faster by deploying new scanners.

**✓ Enforcing contracts**

Bahrain made enforcing contracts easier by creating a specialized commercial court, establishing time standards for key court events, and allowing electronic service of the summons.

**✓ Resolving insolvency**

Bahrain made resolving insolvency easier by introducing a reorganization procedure, allowing debtors to initiate the reorganization procedure, adding provisions on postcommencement financing, and improving voting arrangements.

**Bangladesh****✓ Starting a business**

Bangladesh made starting a business less expensive by reducing name clearance and registration fees and abolishing the fee for certifying digital certificates. This reform applies to both Dhaka and Chittagong.

**✓ Getting electricity**

Bangladesh made getting electricity faster by investing in digitization and human capital at the utility. Bangladesh also made getting electricity less costly by reducing the amount of the security deposit for a new connection. This reform applies to Dhaka.

**✓ Getting credit**

Bangladesh improved access to credit information by expanding the coverage of the credit information bureau.

**Barbados****✓ Getting electricity**

Barbados made getting electricity faster by deploying new software to process applications, increasing the stock of material needed for external connection works, and offering training programs to the utility's engineers.

**× Registering property**

Barbados made transferring property more difficult by increasing the time to record the conveyance at the Land Registry and pay transfer fees and stamp duties.

**✓ Trading across borders**

Barbados made trading across borders easier by streamlining inspections by port authorities and introducing an electronic system for documentary compliance. Barbados made trading across borders more expensive by increasing certificate of origin issuance fees.

**✓ Enforcing contracts**

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

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## Belarus

### × Protecting minority investors

Belarus weakened minority investor protections by increasing the time for a joint-stock company to disclose a related-party transaction to the public, the regulator, or the stock exchange.

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## Belgium

### ✓ Starting a business

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

### ✓ Paying taxes

Belgium made paying taxes less costly by reducing the corporate income tax rate, increasing the notional interest deduction rate, and decreasing the rates for social security contributions paid by employers.

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## Belize

### ✓ Getting electricity

Belize made getting electricity faster by offering training to its utility field engineers and upgrading its geographic information system to map the electricity distribution network.

### ✓ Trading across borders

Belize made trading across borders easier by enhancing its risk-based management system.

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## Benin

### ✓ Registering property

Benin improved the reliability and transparency of the land administration system by publishing official statistics on land transactions and land disputes for the previous calendar year and committing to deliver a legally binding document within a specific time frame.

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## Brazil

### ✓ Starting a business

Brazil made starting a business easier by making business registration faster and by decreasing the cost of the digital certificate. This reform applies to both São Paulo and Rio de Janeiro.

### ✓ Registering property

Brazil made property registration easier by improving the quality of the land administration system. This reform applies to both São Paulo and

Rio de Janeiro. Brazil (São Paulo) also introduced online payment and Brazil (Rio de Janeiro) created an online system to obtain property certificates.

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## Brunei Darussalam

### ✓ Enforcing contracts

Brunei Darussalam made enforcing contracts easier by publishing performance measurement reports.

### ✓ Resolving insolvency

Brunei Darussalam made resolving insolvency easier by increasing the participation of creditors in insolvency proceedings.

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## Cabo Verde

### ✓ Starting a business

Cabo Verde made starting a business faster by issuing municipal licenses before conducting an inspection.

### ✓ Dealing with construction permits

Cabo Verde made dealing with construction permits easier by investing in georeferencing and its geographic information system database.

### ✓ Getting electricity

Cabo Verde made getting electricity easier by having the utility company obtain municipal excavation permits on behalf of customers, at a reduced cost.

### ✓ Registering property

Cabo Verde made property registration faster by streamlining administrative procedures and improving the quality of the land administration system.

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## Cambodia

### × Starting a business

Cambodia made starting a business more expensive by increasing the costs associated with business registration at the Ministry of Labor and Vocational Training.

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## Cameroon

### ✓ Getting credit

Cameroon improved access to credit information by establishing a framework through the Central African Economic and Monetary Community for the licensing and operation of credit bureaus.

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## Central African Republic

### ✓ Getting credit

The Central African Republic improved access to credit information by establishing a framework through the Central African Economic and Monetary Community for the licensing and operation of credit bureaus.

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## Chad

### ✓ Registering property

Chad made property registration faster by reducing the time needed to transfer property.

### ✓ Getting credit

Chad improved access to credit information by establishing a framework through the Central African Economic and Monetary Community for the licensing and operation of credit bureaus.

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## Chile

### ✓ Starting a business

Chile made starting a business easier by enabling online registration of closed corporations.

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## China

### ✓ Starting a business

China (Beijing) made starting a business easier by fully integrating the obtention of company seals into the one-stop shop.

### ✓ Dealing with construction permits

China made obtaining building permits easier by simplifying the requirements for low-risk construction projects and by reducing the time to get water and drainage connections. China also made construction safer by imposing stricter qualification requirements for professionals in charge of technical inspections and verifying architectural plans as well as differentiated building quality supervision schemes. This reform applies to both Beijing and Shanghai.

### ✓ Getting electricity

China made getting electricity easier by streamlining the application process. China also increased the transparency of electricity tariff changes. This reform applies to both Beijing and Shanghai.

### ✓ Protecting minority investors

China strengthened minority investor protections by imposing liability on controlling shareholders for unfair related-party transactions and clarifying

ownership and control structures. This reform applies to both Beijing and Shanghai.

#### ✓ **Paying taxes**

China made paying taxes easier by implementing a preferential corporate income tax rate for small enterprises, reducing the value added tax rate for certain industries, and enhancing the electronic filing and payment system. This reform applies to both Beijing and Shanghai.

#### ✓ **Trading across borders**

China made exporting and importing easier by implementing advance cargo declaration, upgrading port infrastructure, optimizing customs administration, and publishing fee schedules. This reform applies to both Beijing and Shanghai.

#### ✓ **Enforcing contracts**

China made enforcing contracts easier by regulating the maximum number of adjournments that can be granted and limiting adjournments to unforeseen and exceptional circumstances. This reform applies to both Beijing and Shanghai. China (Shanghai) made enforcing contracts easier by publishing court performance measurement and progress reports.

#### ✓ **Resolving insolvency**

China made resolving insolvency easier by providing rules for post-commencement credit priority and increasing the participation of creditors in insolvency proceedings. This reform applies to both Beijing and Shanghai.

## **Colombia**

#### ✓ **Starting a business**

Colombia made starting a business easier by removing the requirement of opening a bank account to obtain the invoice authorization.

#### ✓ **Trading across borders**

Colombia made trading across borders easier by digitizing the responsibility card, one of its required export documents.

#### ✓ **Resolving insolvency**

Colombia made resolving insolvency easier by increasing the participation of creditors in insolvency proceedings.

## **Congo, Dem. Rep.**

#### ✓ **Starting a business**

The Democratic Republic of Congo made starting a business less expensive by reducing the fees for business incorporation.

**✓ Dealing with construction permits**

The Democratic Republic of Congo made dealing with construction permits safer by requiring that professionals in charge of plan revisions and inspections be members of the newly created National Order of Architects and National Order of Engineers, and by introducing legislation enforcing inspections during construction.

**✓ Paying taxes**

The Democratic Republic of Congo made paying taxes less costly by lowering the corporate income tax rate to 30% (from 35%).

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**Congo, Rep.****✓ Getting credit**

The Republic of Congo improved access to credit information by establishing a framework through the Central African Economic and Monetary Community for the licensing and operation of credit bureaus.

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**Costa Rica****✓ Getting electricity**

Costa Rica improved the reliability of electricity supply by repairing the El Porvenir substation, installing 1,140 new poles, and implementing a mapping program for transformers and meters throughout San José. Costa Rica also made getting electricity faster by reducing the time to approve the electrical design.

**✓ Enforcing contracts**

Costa Rica made enforcing contracts easier by adopting a new code of civil procedure that introduced pretrial conferences as part of the case management techniques in court.

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**Côte d'Ivoire****✓ Paying taxes**

Côte d'Ivoire made paying taxes easier by implementing an electronic filing and payment system, and by introducing an online case management system to process value added tax cash refunds.

**✓ Enforcing contracts**

Côte d'Ivoire made enforcing contracts easier by publishing reports on commercial court performance and progress of cases.

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## Croatia

### ✓ Starting a business

Croatia made starting a business easier by abolishing the requirements to reserve the company name and obtain director signatures for company registration, and by reducing the paid-in minimum capital requirement.

### ✓ Dealing with construction permits

Croatia made dealing with construction permits less costly by reducing the water contribution for building a warehouse.

### ✓ Registering property

Croatia made it easier to transfer property by decreasing the real estate transfer tax and by reducing the time to register property title transfers.

### × Getting credit

Croatia made accessing credit information more difficult by ending the distribution of individual credit data.

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## Cyprus

### ✓ Starting a business

Cyprus made starting a business less expensive by reducing the cost to register a company.

### ✓ Paying taxes

Cyprus made paying taxes easier by implementing an online system for filing and paying mandatory labor contributions.

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## Denmark

### ✓ Dealing with construction permits

Denmark made dealing with construction permits cheaper by eliminating fees for building permits.

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## Djibouti

### ✓ Getting credit

Djibouti strengthened access to credit by implementing a functional secured transactions system and a unified notice-based collateral registry.

### ✓ Protecting minority investors

Djibouti strengthened minority investor protections by increasing corporate transparency.

**✓ Resolving insolvency**

Djibouti made resolving insolvency easier by facilitating the commencement of proceedings and increasing the effectiveness of court processes.

**Employing workers**

Djibouti introduced a minimum wage of 35,000 francs (\$198) per month.

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**Dominican Republic****✓ Starting a business**

The Dominican Republic made starting a business easier by reducing the minimum capital requirement.

**✓ Enforcing contracts**

The Dominican Republic made enforcing contracts easier by establishing specialized commercial court divisions and by adopting a framework for mediation and conciliation, including in commercial cases.

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**Ecuador****✓ Registering property**

Ecuador made registering property easier by reducing the time required to transfer property and by increasing the transparency of the land administration system.

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**Egypt, Arab Rep.****✓ Starting a business**

The Arab Republic of Egypt made starting a business easier by abolishing the requirement to obtain a certificate of nonconfusion and improving its one-stop shop.

**✓ Getting electricity**

Egypt improved the reliability of electricity supply by implementing automated systems to monitor and report power outages.

**✓ Protecting minority investors**

Egypt strengthened minority investor protections by requiring shareholder approval when listed companies issue new shares.

**✓ Paying taxes**

Egypt made paying taxes easier by implementing an online system for filing and payment of corporate income tax and value added tax.

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## El Salvador

### ✓ Getting electricity

El Salvador made getting electricity easier by accepting electrical plans at the same time as connection requests.

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## Equatorial Guinea

### ✓ Starting a business

Equatorial Guinea made starting a business less expensive by reducing registration fees.

### ✓ Getting credit

Equatorial Guinea improved access to credit information by establishing a framework through the Central African Economic and Monetary Community for the licensing and operation of credit bureaus.

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## Eswatini

### ✓ Starting a business

Eswatini made starting a business easier by introducing free online services for name reservation and business registration.

### ✓ Dealing with construction permits

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

### ✓ Getting electricity

Eswatini made getting electricity faster by increasing the availability of materials for external connections works.

### ✓ Registering property

Eswatini improved the quality of its land administration system by publishing the fee schedule, official service standards, and court statistics on land disputes for the previous calendar year. Eswatini also made property registration more expensive by increasing the stamp duty for property transfers.

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## Ethiopia

### ✓ Dealing with construction permits

Ethiopia improved building quality control by mandating a final inspection once construction is completed and strengthening qualification requirements for construction professionals.

**✓ Registering property**

Ethiopia improved the quality of its land administration system by publishing the official list of documents required for property registration as well as statistics on the number of transactions for the previous calendar year and the service standard for delivering a legally binding document.

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**Finland****✓ Starting a business**

Finland made starting a business easier by reducing the fee and processing time of online business registrations.

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**Gabon****✓ Starting a business**

Gabon made starting a business easier by introducing a fast-track business registration process at the one-stop shop.

**✓ Dealing with construction permits**

Gabon made dealing with construction permits safer by requiring inspections during the construction phase and by appointing a specialized team to conduct final inspections. Gabon also made the process easier by no longer requiring municipal stamps to apply for the permit.

**✓ Getting credit**

Gabon improved access to credit information by establishing a framework through the Central African Economic and Monetary Community for the licensing and operation of credit bureaus.

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**Gambia, The****✓ Starting a business**

The Gambia made starting a business easier by eliminating the requirement to obtain a company seal.

**✓ Paying taxes**

The Gambia made paying taxes less costly by decreasing the corporate income tax rate and the turnover tax rate.

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**Georgia****✓ Dealing with construction permits**

Georgia improved its building quality control by increasing public access to information.

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## Germany

### ✓ Enforcing contracts

Germany made enforcing contracts easier by introducing electronic filing of the initial complaint and electronic service of process without the need for paper documents.

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## Ghana

### ✓ Getting electricity

Ghana made getting electricity faster by improving the review process and increasing the availability of equipment for new electricity connections.

### × Paying taxes

Ghana made paying taxes more complicated and more costly by converting a portion of the recoverable value added tax into two new levies that are a cost to the firm: the Ghana Education Trust Fund and the National Health Insurance Levy.

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## Greece

### ✓ Starting a business

Greece made starting a business easier by reducing the time to register a company with the commercial registry and removing the requirement to obtain a tax clearance.

### ✓ Protecting minority investors

Greece strengthened minority investor protections by requiring greater disclosure and an independent review before the approval of related-party transactions as well as greater corporate transparency of executive compensation.

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## Grenada

### ✓ Starting a business

Grenada made starting a business easier by introducing online name search.

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## Guinea

### ✓ Starting a business

Guinea made starting a business less expensive by reducing the fees for business incorporation.

**✓ Registering property**

Guinea made property registration less costly by reducing the property transfer registration fee.

**× Paying taxes**

Guinea made paying taxes more costly by increasing the minimum flat tax (*impôt minimum forfaitaire*) paid by large companies. At the same time, Guinea made paying taxes less costly by reducing the corporate income tax rate and the minimum flat tax rate paid by small and medium-size companies.

**Guyana****× Trading across borders**

Guyana made trading across borders more expensive by increasing the fees for mandatory inspection through scanners for exports, thereby increasing the cost of export border compliance.

**Haiti****✓ Getting credit**

Haiti improved access to credit information by expanding the coverage of the credit bureau.

**Honduras****✓ Starting a business**

Honduras made starting a business less expensive by reducing the notary fees for the preparation of the articles of incorporation.

**Hong Kong SAR, China****✓ Dealing with construction permits**

Hong Kong SAR, China, made dealing with construction permits easier by enhancing its risk-based approach to inspections.

**Hungary****✓ Paying taxes**

Hungary made paying taxes easier by upgrading the internal electronic tax system. Hungary also made paying taxes less costly by reducing the social tax rate paid by the employer.

**Employing workers**

Hungary changed regulations pertaining to overtime work.

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## India

### ✓ Starting a business

India made starting a business easier by abolishing filing fees for the SPICe company incorporation form, electronic memorandum of association, and articles of association. This reform applies to both Delhi and Mumbai.

### ✓ Dealing with construction permits

India (Delhi) streamlined the process, reduced the time and cost of obtaining construction permits, and improved building quality control by strengthening professional certification requirements. India (Mumbai) streamlined the process of obtaining a building permit and made it faster and less expensive to get a construction permit.

### ✓ Trading across borders

India made trading across borders easier by enabling postclearance audits, integrating trade stakeholders in a single electronic platform, upgrading port infrastructures, and enhancing the electronic submission of documents. This reform applies to both Delhi and Mumbai.

### ✓ Resolving insolvency

India made resolving insolvency easier by promoting reorganization proceedings in practice. India also made resolving insolvency more difficult by not allowing dissenting creditors to receive as much under reorganization as they would receive in liquidation. This reform applies to both Delhi and Mumbai.

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## Indonesia

### ✓ Starting a business

Indonesia (Jakarta) made starting a business easier by introducing an online platform for business licensing and replacing hard copies with electronic certificates.

### ✓ Getting electricity

Indonesia (Surabaya) improved the reliability of power supply following renovations to and enhanced maintenance of its electrical grid. Indonesia (Surabaya) also made obtaining new electrical connections faster thanks to higher generation capacity.

### ✓ Paying taxes

Indonesia made paying taxes easier by implementing an online filing and payment system for the major taxes. This reform applies to both Jakarta and Surabaya.

**✓ Trading across borders**

Indonesia made trading across borders easier by improving the online processing of export customs declarations. This reform applies to both Jakarta and Surabaya.

**✓ Enforcing contracts**

Indonesia made enforcing contracts easier by introducing an electronic case management system for judges. This reform applies to both Jakarta and Surabaya.

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## Iran, Islamic Rep.

**× Registering property**

The Islamic Republic of Iran made transferring property more expensive by increasing the average taxable land value in Tehran City.

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## Israel

**✓ Starting a business**

Israel made starting a business easier by allowing joint registration of corporate tax and value added tax.

**✓ Getting credit**

Israel improved access to credit information by reporting both positive and negative data on individual borrowers.

**✓ Paying taxes**

Israel made paying taxes easier by implementing an electronic system for filing and paying value added tax and social security contributions. Israel made paying taxes less costly by reducing the corporate income tax rate.

**✓ Trading across borders**

Israel made exporting easier by eliminating the certificate of origin requirement, thereby decreasing the time and cost of export documentary compliance.

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## Italy

**Employing workers**

Italy changed regulations pertaining to fixed-term contracts.

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## Jamaica

**✓ Registering property**

Jamaica made property registration easier by reducing the property transfer tax and stamp duty.

**✓ Enforcing contracts**

Jamaica made enforcing contracts easier by introducing a judicial performance measurement mechanism that provides publicly available information on time to disposition and clearance rate.

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## Jordan

**✓ Getting credit**

Jordan strengthened access to credit by introducing a new secured transactions law, amending the insolvency law, and launching a unified, modern, and notice-based collateral registry. The secured transactions law broadened the description of debts and obligations and the scope of assets usable as collateral. The amended insolvency law grants secured creditors absolute priority and provides a time limit and clear grounds for relief from automatic stays during reorganization procedures. Jordan also improved access to credit information by providing credit scores to banks, financial institutions, and borrowers.

**✓ Paying taxes**

Jordan made paying taxes easier by implementing electronic filing and payment for labor taxes and other mandatory contributions.

**✓ Resolving insolvency**

Jordan made resolving insolvency easier by introducing a reorganization procedure, by allowing debtors to initiate the reorganization procedure, and by improving the continuation of businesses and the treatment of contracts during insolvency proceedings.

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## Kazakhstan

**✓ Starting a business**

Kazakhstan made starting a business easier by registering companies for value added tax at the time of incorporation.

**✓ Dealing with construction permits**

Kazakhstan made dealing with construction permits easier by streamlining the expert evaluation of the construction project and by improving the process for obtaining a new water connection.

**× Registering property**

Kazakhstan made registering property cheaper by decreasing registration fees. Kazakhstan also made transferring property more difficult by requiring additional proof of payment of state duties.

**✓ Getting credit**

Kazakhstan strengthened access to credit by automatically extending security interests to the products, proceeds, and replacements of the original

assets and by giving secured creditors absolute priority during insolvency proceedings. Kazakhstan also improved access to credit information by reporting credit data from retailers.

× **Resolving insolvency**

Kazakhstan made resolving insolvency more difficult by requiring that all creditors vote on the rehabilitation plan, regardless of its impact on their interests.

## Kenya

✓ **Dealing with construction permits**

Kenya made dealing with construction permits more transparent by making building permit requirements publicly available online, and by reducing fees.

✓ **Getting electricity**

Kenya improved the reliability of electricity supply by modernizing its existing infrastructure and by inaugurating a new substation in Nairobi.

× **Registering property**

Kenya made property registration more difficult because of an additional payment slip generation and increased online consent application and title search fees. At the same time, property registration was made faster by moving consents to transfer and payment verification online.

✓ **Getting credit**

Kenya strengthened access to credit by introducing online registration, modification and cancellation of security interests, and public online searches of its collateral registry.

✓ **Protecting minority investors**

Kenya strengthened minority investor protections by requiring shareholders to approve the election and dismissal of an external auditor.

✓ **Paying taxes**

Kenya made paying taxes easier by implementing an online filing and payment system for social security contributions.

✓ **Resolving insolvency**

Kenya made resolving insolvency easier by improving the continuation of the debtor's business during insolvency proceedings.

## Korea, Rep.

✓ **Paying taxes**

The Republic of Korea made paying taxes easier by introducing additional features to its online filing system for corporate income tax and value added tax.

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## Kosovo

### ✓ Dealing with construction permits

Kosovo made dealing with construction permits easier by eliminating the requirement to notify the municipal authority of the start of construction and receive a location inspection.

### ✓ Getting electricity

Kosovo improved the reliability of power supply by investing in grid infrastructure and by implementing a Supervisory Control and Data Acquisition (SCADA) automatic energy management system for outage monitoring and the restoration of service.

### ✓ Protecting minority investors

Kosovo strengthened minority investor protections by requiring greater disclosure of transactions with interested parties, extending access to corporate information before trial, clarifying ownership and control structures, and requiring greater corporate transparency.

### ✓ Enforcing contracts

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

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## Kuwait

### ✓ Starting a business

Kuwait made starting a business easier by merging procedures to obtain a commercial license and streamlining online company registration.

### ✓ Dealing with construction permits

Kuwait made dealing with construction permits easier by streamlining its permitting process, integrating additional authorities to its electronic permitting platform, enhancing interagency communication, and reducing the time to obtain a construction permit.

### ✓ Getting electricity

Kuwait made getting electricity easier by digitizing the application process, streamlining connection works and meter installations, and using a geographic information system to review connection requests.

### ✓ Registering property

Kuwait made property registration easier by streamlining the inspection and registration processes. Kuwait also improved the quality of its land administration system by publishing official service standards on property transfers.

### ✓ Getting credit

Kuwait improved access to credit information by guaranteeing borrowers the legal right to inspect their credit data and offering credit scores as a value-added service to banks and financial institutions.

**✓ Protecting minority investors**

Kuwait strengthened minority investor protections by providing a 21-day notice for general assembly meetings.

**✓ Trading across borders**

Kuwait made trading across borders easier by improving the customs risk management system and by implementing a new electronic clearance system.

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**Kyrgyz Republic****✓ Getting electricity**

The Kyrgyz Republic improved the reliability of power supply by enhancing the monitoring of outages and modernizing its infrastructure to reduce power outages.

**✓ Getting credit**

The Kyrgyz Republic improved access to credit information by providing credit scores to banks, financial institutions, and borrowers.

**✓ Paying taxes**

The Kyrgyz Republic made paying taxes easier by consolidating the tax on interest income into the corporate income tax and by implementing an online platform for filing and paying taxes.

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**Lao PDR****✓ Starting a business**

The Lao People's Democratic Republic made starting a business easier by eliminating the requirement to obtain proof of business location from the Village Chief Authority for business registration.

**✓ Getting electricity**

Lao PDR made getting electricity faster by allocating more staff to process applications. Lao PDR also improved the reliability of power supply by deploying an automated Supervisory Control and Data Acquisition (SCADA) system for outage monitoring and the restoration of service.

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**Latvia****× Paying taxes**

Latvia made paying taxes costlier by increasing the effective corporate income tax burden. The new calculations replaced the corporate income tax paid on the taxable profits of companies with an income tax based on distributed profits.

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## Lebanon

### ✓ Enforcing contracts

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

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## Lesotho

### ✓ Starting a business

Lesotho made starting a business easier by removing the requirement for a health certificate and the inspection of the premises for all businesses.

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## Liberia

### × Paying taxes

Liberia made paying taxes more costly by increasing the employer-paid social security contribution rate.

### × Trading across borders

Liberia made trading across borders more expensive by requiring traders to obtain Cargo Tracking Note certificates, thereby increasing the cost of documentary compliance for exports and imports.

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## Lithuania

### ✓ Getting electricity

Lithuania made getting electricity easier by launching an integrated digital application and by reducing the cost of new connections.

### ✓ Protecting minority investors

Lithuania strengthened minority investor protections by clarifying ownership and control structures.

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## Luxembourg

### Employing workers

Luxembourg changed regulations pertaining to paid annual leave.

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## Madagascar

### ✓ Enforcing contracts

Madagascar made enforcing contracts easier by publishing performance measurement and progress reports for the commercial court.

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## Malaysia

### ✓ Dealing with construction permits

Malaysia streamlined the process of dealing with construction permits by eliminating the road and drainage inspection performed by Kuala Lumpur City Hall.

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## Mali

### × Paying taxes

Mali made paying taxes more difficult by introducing a new tax, the solidarity contribution, which is levied at a rate of 0.5% on the business turnover.

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## Malta

### ✓ Starting a business

Malta made starting a business easier by implementing an online one-stop shop for the registration of employers, employees, and value added tax.

### ✓ Getting electricity

Malta increased the reliability of power supply by upgrading its power grid infrastructure and launching a network planning and operations control center.

### Employing workers

Malta changed regulations pertaining to paid annual leave.

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## Mauritania

### ✓ Getting credit

Mauritania improved access to credit information by launching a new credit reporting system, distributing both positive and negative data, and offering credit scores to banks and financial institutions.

### ✓ Enforcing contracts

Mauritania made enforcing contracts easier by introducing a simplified procedure for small claims, setting time standards for key court events, and limiting adjournments. Mauritania also adopted a law that regulates all aspects of mediation as an alternative dispute resolution mechanism.

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## Mauritius

### ✓ Dealing with construction permits

Mauritius streamlined the process of dealing with construction permits by simplifying the process of plan approvals from utilities and reducing the time to apply for wastewater connection.

**✓ Registering property**

Mauritius made property registration faster by making it easier to check for encumbrances. Mauritius also improved the quality of its land administration system by publishing official service standards and court statistics on land disputes.

**✓ Enforcing contracts**

Mauritius made enforcing contracts easier by publishing performance measurement reports for the commercial division of the Supreme Court.

**✓ Resolving insolvency**

Mauritius made resolving insolvency easier by improving the continuation of the debtor's business during insolvency proceedings.

**Mexico****× Dealing with construction permits**

Mexico (Mexico City) made dealing with construction permits more difficult by increasing the fees for obtaining a building permit.

**Moldova****✓ Dealing with construction permits**

Moldova made dealing with construction permits easier by enabling quality control by supervising engineers and by no longer requiring clearances from health and environmental agencies for low-risk structures.

**✓ Paying taxes**

Moldova made paying taxes easier by reducing the social security contribution rate paid by the employer and the capital gains basis. At the same time, the value of the environmental tax and the time for labor taxes and contributions increased.

**✓ Enforcing contracts**

Moldova made enforcing contracts easier by amending the code of civil procedure to establish a simplified procedure for small claims.

**Morocco****✓ Dealing with construction permits**

Morocco made dealing with construction permits easier by improving its online platform and further streamlining the process, making it possible to apply for and obtain certificates of conformity online.

**✓ Getting electricity**

Morocco made getting electricity easier by generalizing online applications for new connections and expanding the use of prebuilt transformers.

**× Registering property**

Morocco made property registration less transparent by not publishing statistics on the number of property transactions and land disputes for the previous calendar year. Morocco also made property registration faster by reducing the time to obtain a nonencumbrance certificate.

**✓ Protecting minority investors**

Morocco strengthened minority investor protections by expanding shareholders' role in major transactions, promoting independent directors, increasing transparency on directors' employment in other companies, and making it easier to request general meetings.

**✓ Paying taxes**

Morocco made paying taxes less costly by reducing the corporate income tax rate.

**✓ Trading across borders**

Morocco made trading across borders faster by introducing e-payment of port fees, streamlining paperless customs clearance, and extending port hours of operation.

**✓ Enforcing contracts**

Morocco made enforcing contracts easier by introducing an automated system that randomly assigns cases to judges and by publishing court measurement performance reports.

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**Myanmar****✓ Starting a business**

Myanmar made starting a business easier by introducing an online platform for company registration and by reducing incorporation fees.

**✓ Dealing with construction permits**

Myanmar strengthened construction quality control by imposing stricter qualification requirements for architects and engineers and making building permitting requirements available online. Myanmar also improved its water and sanitation infrastructure and made the building permitting process more efficient by introducing service quality standards.

**✓ Registering property**

Myanmar made property registration faster by streamlining deed registration and appraisal. Myanmar also improved the quality of its land administration system by publishing the fee schedule, official service standards, and statistics on property transfers for the previous calendar year.

**✓ Protecting minority investors**

Myanmar strengthened minority investor protections by requiring greater disclosure of transactions with interested parties, increasing director liability, and requiring greater corporate transparency.

**✓ Enforcing contracts**

Myanmar made enforcing contracts easier by publishing performance measurement reports.

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## Nepal

**× Starting a business**

Nepal made starting a business more difficult by requiring in-person follow-up for employee registration for social security.

**✓ Dealing with construction permits**

Nepal made dealing with construction permits easier and less costly by reducing fees for building permits and improving the online e-submissions platform.

**× Registering property**

Nepal made property registration more expensive by increasing the property transfer registration fee. Nepal also improved the quality of its land administration system by publishing official service standards for delivering updated cadastral maps.

**✓ Getting credit**

Nepal improved access to credit information by expanding the coverage of the credit bureau.

**✓ Trading across borders**

Nepal reduced the time and cost to export and the time to import by opening the Integrated Check Post Birgunj at the Nepal–India border.

**✓ Enforcing contracts**

Nepal made enforcing contracts easier by adopting a new code of civil procedure that introduces time standards for key court events.

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## Niger

**✓ Getting credit**

Niger improved access to credit information by expanding the coverage of the credit bureau and beginning to distribute data from utility companies.

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## Nigeria

**✓ Starting a business**

Nigeria made starting a business easier by reducing the time needed to register a company and by improving online platforms. This reform applies to both Kano and Lagos. Nigeria (Kano) also made starting a business easier by no longer requiring on-site inspections for business premises registration.

**✓ Dealing with construction permits**

Nigeria (Lagos) made dealing with construction permits less costly by eliminating the Infrastructure Development Charge (IDC, the fee for construction permits) for warehouses.

**✓ Getting electricity**

Nigeria made getting electricity easier by allowing certified engineers to conduct inspections for new connections. This reform applies to both Kano and Lagos.

**✓ Registering property**

Nigeria (Lagos) improved its land administration system by implementing a geographic information system.

**✓ Trading across borders**

Nigeria reduced the time to export and import by further upgrading its electronic system and by launching e-payment of fees. This reform applies to both Kano and Lagos.

**✓ Enforcing contracts**

Nigeria made enforcing contracts easier by introducing a pretrial conference as part of the case management techniques used in court. This reform applies to both Kano and Lagos. Nigeria (Kano) also made enforcing contracts easier by issuing new rules of civil procedure for small claims courts, which limit adjournments to unforeseen and exceptional circumstances.

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**North Macedonia****✓ Enforcing contracts**

North Macedonia made enforcing contracts easier by simplifying the calculation of enforcement fees as well as making the overall process less costly.

**Employing workers**

North Macedonia changed its labor regulations on probationary period, priority rules during redundancy dismissals and reemployment, and severance payments.

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**Oman****✓ Getting electricity**

Oman made getting electricity faster by investing in prepaid meters and enforcing service delivery time frames.

**✓ Registering property**

Oman made registering property faster by reducing the time to issue deeds and improved its land administration system by publishing official service standards on property transfers.

**✓ Protecting minority investors**

Oman strengthened minority investor protections by increasing shareholder rights as well as clarifying ownership and control structures.

**✓ Trading across borders**

Oman made importing and exporting faster by upgrading infrastructure at the Sohar Port as well as introducing risk-based inspections and postclearance audits.

**Pakistan****✓ Starting a business**

Pakistan made starting a business easier by expanding procedures available through the online one-stop shop. This reform applies to both Karachi and Lahore. Furthermore, Pakistan (Lahore) abolished the Labor Department registration fee.

**✓ Dealing with construction permits**

Pakistan (Karachi) made obtaining a construction permit easier and faster by streamlining the approval process and also made construction safer by ensuring that building quality inspections take place regularly. Pakistan (Lahore) also made obtaining a construction permit easier and faster by streamlining the approval process and by improving the operational efficiency of its one-stop shop for construction permitting.

**✓ Getting electricity**

Pakistan made getting electricity easier by enforcing service delivery time frames and by launching an online portal for new applications. Pakistan also increased the transparency of electricity tariff changes. This reform applies to both Karachi and Lahore.

**✓ Registering property**

Pakistan (Karachi) made property registration faster by making it easier to execute and register a deed at the Office of the Sub-Registrar. Pakistan (Lahore) made registering property easier by increasing the transparency of the land administration system.

**✓ Paying taxes**

Pakistan made paying taxes easier by introducing online payment modules for value added tax and corporate income tax, and less costly by reducing the corporate income tax rate. This reform applies to both Karachi and Lahore.

**✓ Trading across borders**

Pakistan made trading across borders easier by enhancing the integration of various agencies in the Web-Based One Customs (WEBOC) electronic system and coordinating joint physical inspections at the port. This reform applies to both Karachi and Lahore.

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## Papua New Guinea

### ✓ Paying taxes

Papua New Guinea made paying taxes less costly by abolishing the training levy. Papua New Guinea made paying taxes easier by issuing value added tax refunds more quickly thanks to more streamlined audits.

### ✓ Trading across borders

Papua New Guinea made trading across borders easier by implementing an automated customs data management system. At the same time, Papua New Guinea made trading across borders more expensive by increasing port fees.

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## Paraguay

### ✓ Enforcing contracts

Paraguay made enforcing contracts easier by introducing an electronic case management system for judges and lawyers.

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## Peru

### ✓ Trading across borders

Peru reduced the time to export and import by introducing electronic mandates for customs brokers and by streamlining import customs clearances.

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## Philippines

### ✓ Starting a business

The Philippines made starting a business easier by abolishing the minimum capital requirement for domestic companies.

### ✓ Dealing with construction permits

The Philippines made dealing with construction permits easier by improving coordination and streamlining the process for obtaining an occupancy certificate.

### ✓ Protecting minority investors

The Philippines strengthened minority investor protections by requiring greater disclosure of transactions with interested parties and enhancing director liability for transactions with interested parties.

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## Poland

### ✓ Getting electricity

Poland made getting electricity faster by implementing a new customer service platform that allows the utility to better track applications for new commercial connections.

**× Registering property**

Poland made transferring property more difficult by increasing the time needed to apply for registration at the Land and Mortgage Registry.

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**Qatar**
**✓ Getting electricity**

Qatar made getting electricity faster by reducing the time for processing online applications for a new connection.

**✓ Registering property**

Qatar made property registration easier by streamlining property registration procedures. Qatar also improved the quality of its land administration system by publishing official service standards on property transfers and court statistics on land disputes for the previous calendar year.

**✓ Getting credit**

Qatar improved access to credit information by reporting credit data from a telecommunications company.

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**Romania**
**✓ Starting a business**

Romania made starting a business easier by allowing voluntary value added tax registration, which is less time consuming than mandatory registration.

**✓ Paying taxes**

Romania made paying taxes less costly by eliminating five employer-paid taxes and contributions. At the same time, Romania introduced a new work insurance contribution paid by the employer.

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**Russian Federation**
**✓ Getting electricity**

The Russian Federation made getting electricity faster by setting new deadlines and establishing specialized departments for connection works within the utilities of Moscow and St. Petersburg.

**✓ Protecting minority investors**

Russia strengthened minority investor protections by requiring greater corporate transparency. This reform applies to both Moscow and St. Petersburg.

**✓ Paying taxes**

Russia made paying taxes easier by reducing the tax authority review period of taxpayer applications for value added tax cash refunds and by further enhancing the IC software used for tax and payroll preparation. This reform applies to both Moscow and St. Petersburg.

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## Rwanda

### ✓ Starting a business

Rwanda made starting a business easier by exempting newly formed small and medium-size enterprises from paying the trading license tax for their first two years of operation.

### ✓ Dealing with construction permits

Rwanda made dealing with construction permits faster by reducing the time to obtain a water and sewage connection. Rwanda also improved building quality control by requiring all construction professionals to obtain liability insurance on buildings once in use.

### ✓ Getting electricity

Rwanda improved the reliability of power supply by upgrading its power grid infrastructure.

### Employing workers

Rwanda changed regulations pertaining to weekly rest, working hours, severance payments, and reemployment priority rules after redundancy dismissals.

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## San Marino

### ✓ Starting a business

San Marino made starting a business easier by extending the deadline to deposit the paid-in capital.

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## Saudi Arabia

### ✓ Starting a business

Saudi Arabia made starting a business easier by establishing a one-stop shop that merged several pre- and postregistration procedures. Saudi Arabia also eliminated the requirement for married women to provide additional documents when applying for a national identity card.

### ✓ Dealing with construction permits

Saudi Arabia made dealing with construction permits easier by launching an online platform and by enabling civil defense approval after the issuance of the building permit.

### ✓ Getting electricity

Saudi Arabia made getting electricity easier by streamlining connection works and meter installation, by using a geographic information system to review new electrical connection requests, and by no longer requiring certificates of completion.

**✓ Getting credit**

Saudi Arabia strengthened access to credit by introducing a secured transactions law and an insolvency law. The new laws provide secured creditors with absolute priority inside bankruptcy, allow all types of debts and obligations to be secured between the parties, and allow out-of-court enforcement of security interests.

**✓ Protecting minority investors**

Saudi Arabia strengthened minority investor protections by increasing access to evidence at trial.

**Paying taxes**

Saudi Arabia introduced a value added tax.

**✓ Trading across borders**

Saudi Arabia made importing and exporting easier by enhancing its electronic trade single window, enabling risk-based inspections, launching an online platform for certification of imported goods, and upgrading infrastructure at the Jeddah Port.

**✓ Enforcing contracts**

Saudi Arabia made enforcing contracts easier by publishing court performance measurement reports and information on the progress of cases through the court.

**✓ Resolving insolvency**

Saudi Arabia made resolving insolvency easier by introducing a reorganization procedure, allowing debtors to initiate the reorganization procedure, improving voting arrangements in reorganization, improving the continuation of businesses and the treatment of contracts during insolvency proceedings, allowing postcommencement credit, and increasing the participation of creditors in the insolvency proceedings.

**Senegal****✓ Getting credit**

Senegal improved access to credit information by expanding the coverage of the credit bureau and offering credit scoring as a value-added service.

**✓ Paying taxes**

Senegal made paying taxes easier by implementing an electronic filing and payment system and less costly by merging several taxes.

**Serbia****× Starting a business**

Serbia made starting a business more complicated by requiring that entrepreneurs obtain an electronic certificate and register the ultimate beneficial owners separately after incorporation.

**✓ Dealing with construction permits**

Serbia made dealing with construction permits easier by implementing a new online portal and by reducing administrative fees.

**✓ Getting electricity**

Serbia improved the reliability of power supply by reengineering substations, installing remote control systems, and improving grid maintenance.

**✓ Protecting minority investors**

Serbia strengthened minority investor protections by requiring an external review and immediate disclosure of related-party transactions, clarifying ownership and control structures as well as requiring greater corporate transparency.

**✓ Paying taxes**

Serbia made paying taxes easier by introducing internal deadlines to refund value added tax credits.

**✓ Enforcing contracts**

Serbia made enforcing contracts easier by establishing financial incentives for the parties to attempt mediation.

**✓ Resolving insolvency**

Serbia made resolving insolvency easier by requiring creditors to approve the appointment of the insolvency representative and providing them with the right to information on the financial status of the debtor.

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## Seychelles

**✓ Dealing with construction permits**

The Seychelles made dealing with construction permits faster by streamlining internal processes.

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## Sierra Leone

**✓ Trading across borders**

Sierra Leone made trading across borders faster by upgrading its customs electronic data interchange system, thereby reducing the time for import documentary compliance.

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## Singapore

**✓ Dealing with construction permits**

Singapore made dealing with construction permits easier by enhancing its risk-based approach to inspections, improving public access to soil information, and streamlining the process to obtain a construction permit.

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## Slovak Republic

### ✓ Starting a business

The Slovak Republic made starting a business easier by abolishing the requirement to obtain and submit information on tax arrears.

### Employing workers

The Slovak Republic increased wage premiums for work performed during days of weekly rest and at night.

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## South Africa

### ✓ Enforcing contracts

South Africa made enforcing contracts easier by introducing a specialized court dedicated to hearing commercial cases.

### Employing workers

South Africa introduced a national minimum wage.

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## Spain

### ✓ Protecting minority investors

Spain strengthened minority investor protections by clarifying ownership and control structures.

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## St. Kitts and Nevis

### ✓ Getting credit

St. Kitts and Nevis 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 East Caribbean Currency Union (ECCU).

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## St. Vincent and the Grenadines

### ✓ Paying taxes

St. Vincent and the Grenadines made paying taxes less costly by reducing the corporate income tax rate.

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## Sudan

### × Getting electricity

Sudan decreased the reliability of power supply by not collecting and reporting data on the frequency and duration of power outages as measured by the system average interruption duration index (SAIDI) and system average interruption frequency index (SAIFI) indexes.

### × Getting credit

Sudan weakened access to credit by removing provisions that grant priority to secured creditors' claims inside bankruptcy procedures and provide for reorganization procedures.

### × Resolving insolvency

Sudan made resolving insolvency more difficult by worsening the treatment of contracts during insolvency proceedings and weakening creditors' rights.

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## Suriname

### Employing workers

Suriname changed regulations pertaining to fixed-term contracts.

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## Taiwan, China

### × Paying taxes

Taiwan, China, made paying taxes costlier by increasing the corporate income tax rate.

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## Tajikistan

### ✓ Starting a business

Tajikistan made starting a business easier by registering companies for a Social Identification Number at the time of incorporation.

### ✓ Getting credit

Tajikistan strengthened access to credit by launching a unified, modern, and notice-based collateral registry; introducing a functional secured transactions system; broadening the scope of assets that can be used as collateral; allowing the general description of debts and obligations; granting secured creditors absolute priority; and providing a time limit and clear grounds for relief from automatic stays during reorganization procedures.

### ✓ Trading across borders

Tajikistan made exporting faster by prioritizing customs clearance of perishable goods exports.

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## Thailand

### ✓ Dealing with construction permits

Thailand made dealing with construction permits easier by introducing legislation requiring phased inspections during construction.

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## Timor-Leste

### × Paying taxes

Timor-Leste made paying taxes costlier by introducing a social security contribution scheme paid by the employer.

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## Togo

### ✓ Starting a business

Togo made starting a business easier by abolishing the requirement to notarize company documents and by reducing the time to register a company.

### ✓ Dealing with construction permits

Togo made dealing with construction permits easier by reducing fees and by adopting an online portal for the submission of applications. Togo made dealing with construction permits more transparent by making the required documents, preapproval, and fees available online. Togo also improved its building quality control by regulating inspections during construction.

### ✓ Getting electricity

Togo made getting electricity less costly by further reducing the cost of connection works and the security deposit for new connections.

### ✓ Registering property

Togo made property registration easier by streamlining administrative procedures and reducing costs.

### ✓ Getting credit

Togo improved access to credit information by expanding the coverage of the credit bureau and beginning to distribute data from utility companies.

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## Tonga

### × Dealing with construction permits

Tonga made dealing with construction permits less transparent by removing online public information on the building code, building fees, and required preapprovals.

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## Trinidad and Tobago

### ✓ Paying taxes

Trinidad and Tobago made paying taxes easier by conducting limited scope audits instead of full audits for value added tax refunds.

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## Tunisia

### ✓ Starting a business

Tunisia made starting a business easier by merging more services into the one-stop shop and reducing fees.

### ✓ Registering property

Tunisia made property registration faster by streamlining the internal process to transfer property. Tunisia also increased the transparency of the land administration by publishing statistics tracking property transactions at the Land Registry.

### ✓ Paying taxes

Tunisia made paying taxes easier by implementing a risk-based tax audit system.

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## Turkey

### ✓ Registering property

Turkey made property registration less expensive by temporarily reducing mortar charges to transfer property, and faster by reducing the time to obtain a tax assessment.

### ✓ Paying taxes

Turkey made paying taxes easier by amending the value added tax code to exempt certain capital investments from value added tax.

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## Uganda

### ✓ Getting electricity

Uganda improved the monitoring and regulation of power outages by improving its calculations of the annual system average interruption duration index (SAIDI) and system average interruption frequency index (SAIFI).

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## Ukraine

### ✓ Dealing with construction permits

Ukraine streamlined the dealing with construction permits process by eliminating the requirement to hire an external supervisor and introducing an online notification system. Ukraine also made obtaining a construction permit less costly by reducing the contribution fee to the Kyiv City Council.

**✓ Getting electricity**

Ukraine made getting electricity easier by streamlining the issuance of technical conditions and by implementing a geographic information system. Ukraine also improved the reliability of power supply by introducing an outage compensation mechanism.

**✓ Registering property**

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

**✓ Getting credit**

Ukraine improved access to credit information by establishing a new public credit registry in the National Bank of Ukraine.

**✓ Protecting minority investors**

Ukraine strengthened minority investor protections by requiring greater disclosure of transactions with interested parties.

**✓ Trading across borders**

Ukraine reduced the time to import by simplifying conformity certification requirements for auto parts.

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## United Arab Emirates

**✓ Starting a business**

The United Arab Emirates made starting a business less expensive by reducing the fees for business incorporation.

**✓ Dealing with construction permits**

The United Arab Emirates made dealing with construction permits easier by using a risk-based approach to reduce the number of inspections.

**✓ Protecting minority investors**

The United Arab Emirates increased minority investor protections by providing for disqualification of directors in cases of prejudicial conflicts of interest.

**Paying taxes**

The United Arab Emirates introduced a value added tax.

**✓ Trading across borders**

The United Arab Emirates made trading across borders easier by reducing the time to export by fully digitizing certificates of origin and the cost to import by issuing certificates of conformity that cover multiple shipments.

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## United Kingdom

**× Paying taxes**

The United Kingdom made paying taxes more difficult by introducing a new pension scheme paid by the employer.

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## United States

### ✓ Starting a business

The United States (Los Angeles) made starting a business easier by introducing online filing of the statement of information for limited liability companies.

### ✓ Paying taxes

The United States made paying taxes less costly by decreasing the corporate income tax rate. This reform applies to both New York City and Los Angeles.

### ✓ Enforcing contracts

The United States (Los Angeles) made enforcing contracts easier by introducing electronic filing and electronic payment of court fees.

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## Uruguay

### ✓ Trading across borders

Uruguay reduced the time required for import documentary compliance by introducing electronic certificates of origin.

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## Uzbekistan

### ✓ Protecting minority investors

Uzbekistan 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

Uzbekistan made paying taxes easier by merging the infrastructure tax with the corporate income tax.

### ✓ Trading across borders

Uzbekistan made trading across borders easier by introducing risk-based inspections and simplifying import documentary compliance.

### ✓ Enforcing contracts

Uzbekistan made enforcing contracts easier by introducing a consolidated law on voluntary mediation, establishing financial incentives for the parties to attempt mediation, and publishing performance measurement reports on local commercial courts.

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## Vietnam

### ✓ Getting credit

Vietnam improved access to credit information by distributing data from retailers.

**✓ Paying taxes**

Vietnam made paying taxes easier by upgrading the information technology infrastructure used by the General Department of Taxation.

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**Zambia****✓ Protecting minority investors**

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

**✓ Resolving insolvency**

Zambia made resolving insolvency easier by introducing a reorganization procedure and granting debtors the possibility of obtaining postcommencement finance.

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**Zimbabwe****✓ Starting a business**

Zimbabwe made starting a business easier by improving online name search and by reducing the Harare Municipality business licensing fee.

**✓ Dealing with construction permits**

Zimbabwe made dealing with construction permits faster by streamlining plan approvals.

**✓ Registering property**

Zimbabwe made property registration easier by reducing the time to transfer property and increased transparency by publishing official statistics on land disputes for the previous calendar year.

**✓ Getting credit**

Zimbabwe strengthened access to credit by giving secured creditors absolute priority during insolvency proceedings.

**✓ Resolving insolvency**

Zimbabwe made resolving insolvency easier by introducing a new reorganization procedure, allowing creditors to vote on the reorganization plan, and granting debtors the possibility of obtaining postcommencement finance.

