

Країна	Позиція в рейтингу Doing Business	Позиція в рейтингу Paying Taxes	Paying Taxes - індекс пост-подачі	Paying Taxes - кількість платежів	Paying Taxes - час (години на рік)	Paying Taxes - загальна ставка податку (% від прибутку)
Qatar	83	1	-1	4	41	11.3
United Arab Emirates	21	1	-1	4	12	15.9
Hong Kong SAR, China	5	3	98.85	3	72	22.9
Ireland	17	4	92.93	9	82	26
Bahrain	66	5	-1	14	28.5	13.8
Kuwait	96	6	-1	12	98	13
Singapore	2	7	71.97	5	64	20.3
Denmark	3	8	89.06	10	130	24.2
New Zealand	1	9	96.9	7	140	34.5
Mauritius	25	10	87.65	8	152	21.9
Oman	71	11	85.32	15	68	23.9
Finland	13	12	93.09	8	93	38.4
Latvia	19	13	98.11	7	168.5	35.9
Estonia	12	14	99.38	8	50	48.7
Zambia	85	15	85.94	11	164	15.6
Canada	18	16	73.23	8	131	20.9
Bhutan	75	17	95.5	18	85	35.3
Lithuania	16	18	97.52	11	109.3	42.7
Switzerland	33	19	83.21	19	63	28.8
Netherlands	32	20	91.95	9	119	40.7
Luxembourg	63	21	83.75	23	55	20.5
Georgia	9	22	85.89	5	269	16.4
United Kingdom	7	23	71	8	110	30.7
Korea, Rep.	4	24	93.04	12	188	33.1
Morocco	69	25	98.62	6	155	49.8
Australia	14	26	95.34	11	105	47.5
Sweden	10	27	90.75	6	122	49.1

Norway	8	28	63.69	4	83	37.5
Macedonia, FYR	11	29	56.36	7	119	13
Seychelles	95	29	93.42	29	85	30.1
Rwanda	41	31	63.68	8	94.5	33.2
Moldova	44	32	90.79	10	181	40.5
Iceland	23	33	87.2	21	140	29.7
Spain	28	34	93.6	9	152	46.9
Azerbaijan	57	35	83.79	6	195	39.8
United States	6	36	94.04	10.6	175	43.8
Solomon Islands	116	37	100	34	80	32
Portugal	29	38	92.71	8	243	39.8
Austria	22	39	98.54	12	131	51.8
San Marino	93	40	67.8	18	52	35.4
Germany	20	41	97.67	9	218	48.9
Romania	45	42	76.82	14	163	38.4
Ukraine	76	43	85.95	5	327.5	37.8
Cyprus	53	44	76.07	28	127	22.7
Kosovo	40	45	49.16	10	155	15.2
South Africa	82	46	55.45	7	210	28.9
Botswana	81	47	82.7	34	120	25.1
Belize	121	48	85.09	29	147	31.1
Slovak Republic	39	49	87.17	8	192	51.6
Kazakhstan	36	50	48.85	7	178	29.2
Poland	27	51	77.36	7	260	40.5
Russian Federation	35	52	73.14	7	168	47.5
Czech Republic	30	53	90.75	8	248	50
France	31	54	92.4	9	139	62.2
Bahamas, The	119	55	95	31	233	31.5
Taiwan, China	15	56	63.17	11	221	34.3
Vanuatu	90	57	69.04	31	120	8.5
Slovenia	37	58	59.94	10	245	31
Belgium	52	59	83.45	11	136	57.1
Costa Rica	61	60	85.06	10	151	58.3

El Salvador	73	61	49.54	7	180	35.5
Mongolia	62	62	49.08	19	134	24.7
Swaziland	112	63	83.15	33	122	35.2
Samoa	87	64	91.88	37	224	19.3
Greece	67	65	75.7	8	193	51.7
South Sudan	187	66	95.87	37	210	31.4
Thailand	26	67	73.41	21	262	28.7
Japan	34	68	71.69	14	151	47.4
Liberia	172	69	98.62	33	139.5	45.5
Montenegro	42	70	70.49	18	300	22.1
Malta	84	71	52.51	8	139	43.9
Chile	55	72	58.36	7	291	33
Malaysia	24	73	52.65	8	188	39.2
St. Lucia	91	74	77.8	35	110	34.7
Cabo Verde	127	75	80.65	30	180	36.6
Saudi Arabia	92	76	0	3	47	15.7
Dominica	98	77	79.66	37	117	35.2
Uzbekistan	74	78	48.39	10	181	38.3
Namibia	106	79	77.17	27	302	20.7
Yemen, Rep.	186	80	96.34	44	248	26.6
Syrian Arab Republic	174	81	92.2	20	336	42.7
Serbia	43	82	91.09	33	225.5	39.7
Marshall Islands	149	83	-1	9	120	64.8
Uganda	122	84	72.28	31	195	33.7
Sierra Leone	160	85	95.41	34	343	31
Vietnam	68	86	95.71	14	498	38.1
Armenia	47	87	49.08	14	313	18.5
Turkey	60	88	50	11	215.5	41.1
Barbados	132	89	74.08	29	245	35.3
Bulgaria	50	90	69.3	14	453	27.1
Papua New Guinea	109	91	77.12	32	199	39.3
Kenya	80	92	62.03	26	185.5	37.4
Hungary	48	93	63.94	11	277	46.5

Kiribati	157	94	26.68	11	168	32.7
Croatia	51	95	61.2	35	206	20.6
Belarus	38	96	50	7	184	52.9
Jordan	103	97	34.69	25	128.5	28.1
Tonga	89	98	52.53	30	200	27.5
Israel	54	99	61.36	33	235	27
Guatemala	97	100	33.04	8	248	35.2
St. Vincent and the Grenadines	129	101	63.89	36	108	39.3
Suriname	165	102	48.85	30	199	27.9
Angola	175	103	94.95	31	287	49.1
Brunei Darussalam	56	104	0	15	64.2	8
Philippines	113	105	50	20	182	42.9
Uruguay	94	106	49.54	20	190	41.8
Palau	130	107	-1	11	52	75.5
Djibouti	154	108	49.57	35	76	37.7
West Bank and Gaza	114	109	34.47	28	162	15.3
Micronesia, Fed. Sts.	155	110	-1	21	128	60.5
Lesotho	104	111	66.94	32	333	13.6
Italy	46	112	52.39	14	238	48
Lebanon	133	113	27.48	20	181	30.3
Indonesia	72	114	68.82	43	207.5	30
Mexico	49	115	40.51	6	240.5	52.1
Ghana	120	116	49.54	31	224	33.2
Mozambique	138	117	58.56	37	200	36.1
Maldives	136	118	46.1	17	390.5	30.2
India	100	119	49.31	13	214	55.3
Fiji	101	120	62.62	38	247	33
Peru	58	121	19.24	9	260	35.6
Jamaica	70	122	19.68	11	268	33.1
Guyana	126	123	54.24	35	256	32.3
St. Kitts and Nevis	134	124	75.73	39	203	49.7
Myanmar	171	125	45.54	31	282	31.2
Albania	65	125	57.61	35	261	37.3

Paraguay	108	127	46.56	20	378	35
Libya	185	128	90.16	19	889	32.6
Iraq	168	129	21.43	15	312	30.8
China	78	130	49.08	9	207	67.3
Madagascar	162	131	21.84	23	183	38.1
Tajikistan	123	132	40.4	6	224	65.2
Ethiopia	161	133	50.89	30	306	38.6
Malawi	110	134	33.41	35	177.5	34.5
São Tomé and Príncipe	169	135	92.2	46	424	37
Cambodia	135	136	25.97	40	173	21.7
Bosnia and Herzegovina	86	137	47.68	33	411	23.7
Burundi	164	138	28.21	25	232	41.5
Timor-Leste	178	139	1.38	18	276	11.2
Tunisia	88	140	22.91	9	145	64.1
Grenada	142	141	48.85	42	140	48.4
Colombia	59	142	48.17	12	239	69.7
Zimbabwe	159	143	52.84	51	242	31.6
Antigua and Barbuda	107	144	69.4	57	192	41.9
Ecuador	118	145	49.54	10	666	32.5
Nepal	105	146	33.35	34	339	29.6
Haiti	181	147	48.17	47	184	42.8
Eritrea	189	148	99.54	30	216	83.7
Dominican Republic	99	149	10.71	7	317	48.8
Iran, Islamic Rep.	124	150	26.88	20	344	44.7
Kyrgyz Republic	77	151	37.38	51	225	29
Bangladesh	177	152	44.36	33	435	33.4
Burkina Faso	148	153	49.31	45	270	41.3
Tanzania	137	154	67.17	60	207	44.1
Guinea-Bissau	176	155	45.34	46	218	45.5
Lao PDR	141	156	18.57	35	362	26.2
Algeria	166	157	49.77	27	265	65.6
Sri Lanka	111	158	49.31	47	168	55.2
Nicaragua	131	159	52.55	43	201	60.2

Niger	144	160	38.02	41	270	47.3
Puerto Rico (U.S.)	64	161	13.76	16	218	63.4
Trinidad and Tobago	102	162	8	39	210	36.2
Sudan	170	163	20.2	42	180	45.4
Honduras	115	164	35.14	48	224	44.4
Gabon	167	165	42.47	26	488	46.8
Mali	143	166	25.71	35	270	48.3
Egypt, Arab Rep.	128	167	26.62	29	392	45.3
Comoros	158	168	57.33	33	100	216.5
Gambia, The	146	169	53.46	49	326	51.3
Argentina	117	169	47.94	9	311.5	106
Nigeria	145	171	47.48	59	360.4	34.8
Pakistan	147	172	10.49	47	311.5	33.8
Togo	156	173	14.85	49	216	48.5
Benin	151	174	49.31	57	270	57.4
Côte d'Ivoire	139	175	44.5	63	270	50.1
Afghanistan	183	176	0	19	275	71.4
Equatorial Guinea	173	177	93.12	46	492	79.4
Senegal	140	178	42.67	58	441	45.1
Mauritania	150	179	17.2	33	270	71.3
Panama	79	180	12.84	52	417	37.2
Congo, Dem. Rep.	182	181	27.08	52	346	54.6
Guinea	153	182	12.77	33	400	61.4
Cameroon	163	183	49.31	44	624	57.7
Brazil	125	184	7.8	9.6	1958	68.4
Congo, Rep.	179	185	12.29	50	602	54.3
Bolivia	152	186	50	42	1025	83.7
Central African Republic	184	187	5.13	56	483	73.3
Chad	180	188	13.07	54	766	63.5
Venezuela, RB	188	189	19.72	70	792	65
Somalia	190	190	0	-1	-1	-1