



Comparative Tax Data collated by ITIC

Kazakhstan	49/86	Russian Federation	112/79
Paying taxes (rank)	17/--(66)	Paying taxes (rank)	64/---(98)
Payments (number per year)	7/34	Payments (number per year)	7/27
Time (hours per year)	188/150	Time (hours per year)	177/256
Total tax rate (% of profit)	28.6/41.6	Total tax rate (% of profit)	54.1/40.8
Kuwait	82/47	Saudi Arabia	22/38
Paying taxes (rank)	10/---(41)	Paying taxes (rank)	3/---(6)
Payments (number per year)	14/14	Payments (number per year)	19/13
Time (hours per year)	62/---(not available)	Time (hours per year)	336/70
Total tax rate (% of profit)	22.0/8.2	Total tax rate (% of profit)	39.7/1.4
Kyrgyzstan	70/84	Syria	144/121
Paying taxes (rank)	168/--(150)	Paying taxes (rank)	111/---(59)
Payments (number per year)	51/95	Payments (number per year)	19/22
Time (hours per year)	210/204	Time (hours per year)	336/336
Total tax rate (% of profit)	68.9/59.4	Total tax rate (% of profit)	39.7/20.8
Lebanon	115/95	Tajikistan	141/- (not included)
Paying taxes (rank)	10/---(54)	Paying taxes (rank)	175/154
Payments (number per year)	14/33	Payments (number per year)	69/---
Time (hours per year)	62/208	Time (hours per year)	224/---
Total tax rate (% of profit)	22.0/30.4	Total tax rate (% of profit)	84.5/---
Moldova	83/83	Turkey	71/93
Paying taxes (rank)	109/---(119)	Paying taxes (rank)	80/---(65)
Payments (number per year)	48/44	Payments (number per year)	15/18
Time (hours per year)	220/250	Time (hours per year)	223/254
Total tax rate (% of profit)	31.2/44.7	Total tax rate (% of profit)	41.2/51.1
Mongolia	76/61	Turkmenistan	Non-participant
Paying taxes (rank)	70/--(56)	Ukraine	137/124
Payments (number per year)	4 1/43	Paying taxes (rank)	165/---(174)
Time (hours per year)	192/--(not available)	Payments (number per year)	28/84
Total tax rate (% of profit)	24.6/45.3	Time (hours per year)	491/2185
Oman	47/51	Total tax rate (% of profit)	55.4/51.0
Paying taxes (rank)	10/---(3)	United Arab Emirates	26/69
Payments (number per year)	14/13	Paying taxes (rank)	1/---(1)
Time (hours per year)	62/52	Payments (number per year)	4/15
Total tax rate (% of profit)	22.0/5.2	Time (hours per year)	12/12
Pakistan	107/60	Total tax rate (% of profit)	14.9/8.9
Paying taxes (rank)	162/---(140)	Uzbekistan	154/138
Payments (number per year)	47/32	Paying taxes (rank)	161/---(155)
Time (hours per year)	560/560	Payments (number per year)	41/118
Total tax rate (% of profit)	35.3/57.4	Time (hours per year)	205/152
Qatar	40/- (not included)	Total tax rate (% of profit)	98.5/75.6
Paying taxes (rank)	111/---		
Payments (number per year)	19/---		
Time (hours per year)	336/---		
Total tax rate (% of profit)	39.7/---		

TABLE I

Following, according to the World Economic Forum Global Competitiveness Report 2012-2013 (WEFGCR), published in September 2012, is the

Overall Countries' Competitiveness Rankings 2012(144)/2005*(117)

Afghanistan**		Israel	26/27	Qatar	11/19
Armenia	82/79	Jordan	64/42	Russian Federation	67/75
Azerbaijan	46/69	Kazakhstan	51/61	Saudi Arabia	18/---
Bahrain	35/37	Kuwait	37/33	Syria**	
Belarus**		Kyrgyzstan	127/116	Tajikistan	100/104
China	29/49	Lebanon	91/---	Turkey	43/66
Georgia	77/86	Moldova	87/89	Turkmenistan**	
India	59/50	Mongolia	93/90	Ukraine	73/84
Iran	66/---	Oman	32/---	United Arab Emirates	24/18
Iraq**		Pakistan	124/83	Uzbekistan**	

*2005 year of introduction to World Bank 'Doing Business' Report of Tax parameter. See below.

**non-participant.

TABLE II

According to the WEF GCR, as one indication of the continuing significance for competitiveness of the 'Tax' parameter, of the Report's sixteen

'Most Problematic Factors for Doing Business',

(where 1 is 'most' and 16 'least') the following rankings were outlined:

	Tax Rates	Tax Regulations	Tax Rates	Tax Regulations
Afghanistan*			Lebanon	14 13
Armenia	6/16	4/16	Moldova	9 6
Azerbaijan	6	4	Mongolia	11 15
Bahrain	13	14	Oman	11 14
Belarus*			Pakistan	12 15
China	6	9	Qatar	15 11
Georgia	8	5	Russian Federation	4 7
India	13	7	Saudi Arabia	9 13
Iran	10	11	Syria*	
Iraq*			Tajikistan	2 3
Israel	3	7	Turkey	2 6
Jordan	2	8	Turkmenistan*	
Kazakhstan	7	3	Ukraine	4 3
Kuwait	15	16	United Arab Emirates	11 14
Kyrgyzstan	7	14	Uzbekistan*	

*non-participant



TABLE III

Following, according to the WEF GCR, are the current country rankings (among 144 economies) for the importance for competitiveness of the 'Tax' parameter, which is explained as follows:

- (Competitiveness)Pillar 6: Goods market efficiency 6.05 Total tax rate. This variable is a combination of profit tax (% of profits), labour tax and contribution (% of profits), and other taxes (% of profits) 2011. The total tax rate measures the amount of taxes and mandatory contributions payable by a business in the second year of operation, expressed as a share of commercial profits. The total amount of taxes is the sum of five different types of taxes and contributions payable after accounting for deductions and exemptions: profit or corporate income tax, social contributions and labour taxes paid by the employer, property taxes, turnover taxes, and other small taxes. For more details about the methodology employed and the assumptions made to compute this indicator, please visit <http://www.doingbusiness.org/methodology-surveys/>. Source: World Bank/International Finance Corporation, Doing Business 2012: Doing Business in a More Transparent World.

Rankings for Tax Effects & Total Tax Rate*** 2012-2013**

Afghanistan*		Jordan	83 & 27	Saudi Arabia	10 & 6
Armenia	45 & 79	Kazakhstan	39 & 31	Syria*	
Azerbaijan	49 & 74	Kuwait	6 & 9	Tajikistan	54 & 138
Bahrain	1 & 8	Kyrgyzstan	92 & 134	Turkey	117 & 81
Belarus*		Lebanon	24 & 36	Turkmenistan	
China	41 & 125	Moldova	88 & 39	Ukraine	139 & 120
Georgia	38 & 11	Mongolia	36 & 20	United Arab Emirates	2 & 5
India	44 & 123	Oman	5 & 15	Uzbekistan	
Iran	71 & 93	Pakistan	72 & 59	* Non-participant.	
Iraq*		Qatar	3 & 4		
Israel	79 & 38	Russian Federation	121-105		

**What impact does the level of taxes in your country have on incentives to work or invest? [1 = significantly limits incentives to work or invest; 7 = has no impact on incentives to work or invest] | 2011-12 weighted average

*** This variable is a combination of profit tax (% of profits), labor tax and contribution (% of profits), and other taxes (% of profits) | 2011.



TABLE IV

As the WEF GCR 2012-2013 advises, it draws in part for this 'Tax' parameter ranking on the World Bank 'Doing Business 2012' Report. With the publication on 23rd October 2012 of the "Doing Business 2013" Report, the rankings (185 economies) have been updated and are set out below.

World Bank 'Doing Business' Report

**'Ease of Doing Business' Overall & 'Paying Taxes' Parameter
2012(185) compared with 2005(155)**

Note earlier 'Paying Taxes' overall rank introduced in 2006

Country Rankings

Afghanistan	168('12)/122('05)	Georgia	9/100
'Ease of Doing Business' Overall.		Paying taxes (rank)	33/--(104)
Then Paying taxes (rank)	94/--(30 in 2006)	Payments (number per year)	5/49
Payments (number per year)	20/2	Time (hours per year)	280/448
Time (hours per year)	275/80	Total tax rate (% of profit)	16.5/49.7
Total tax rate (% of profit)	36.4/21.4		
Armenia	32/46	India	132/116
Paying taxes (rank)	108/--(148)	Paying taxes (rank)	152/--(158)
Payments (number per year)	13/50	Payments (number per year)	33/59
Time (hours per year)	380/1120	Time (hours per year)	243/264
Total tax rate (% of profit)	38.8/53.8	Total tax rate (% of profit)	61.8/43.2
Azerbaijan	67/98	Iran	145/108
Paying taxes (rank)	76/--(136)	Paying taxes (rank)	129/--(96)
Payments (number per year)	18/35	Payments (number per year)	20/28
Time (hours per year)	214/756	Time (hours per year)	344/--(not available)
Total tax rate (% of profit)	40.0/41.4	Total tax rate (% of profit)	44.1/14.6
Bahrain	42/--(not included)	Iraq	165/114
Paying taxes (rank)	7/---	Paying taxes (rank)	65/---(47)
Payments (number per year)	13/---	Payments (number per year)	13/13
Time (hours per year)	36/---	Time (hours per year)	312/48
Total tax rate (% of profit)	13.9/---	Total tax rate (% of profit)	28.1/5.6
Belarus	58/106	Israel	38/29
Paying taxes (rank)	129/---(175)	Paying taxes (rank)	82/--(62)
Payments (number per year)	10/113	Payments (number per year)	33/33
Time (hours per year)	338/1188	Time (hours per year)	235/210
Total tax rate (% of profit)	60.7/121.8	Total tax rate (% of profit)	30.5/57.5
China	91/91	Jordan	106/74
Paying taxes (rank)	122/--(168)	Paying taxes (rank)	35/---(18)
Payments (number per year)	7/34	Payments (number per year)	25/10
Time (hours per year)	338/584	Time (hours per year)	151/101
Total tax rate (% of profit)	63.7/46.9	Total tax rate (% of profit)	28.1/39.8