

## 6.05 Total tax rate

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

Rank/137	Country / Economy	Score	Trend	Distance from best	Rank/137	Country / Economy	Score	Trend	Distance from best
1	Brunei Darussalam	8.7			70	Kenya	37.4		
2	Qatar	11.3			71	Finland	38.1		
3	Kuwait	13.0			71	Madagascar	38.1		
4	Bahrain	13.5			73	Romania	38.4		
5	Lesotho	13.6			74	Ethiopia	38.6		
6	Saudi Arabia	15.7			75	El Salvador	38.8		
7	United Arab Emirates	15.9			76	Viet Nam	39.4		
8	Georgia	16.4			77	Norway	39.5		
9	Armenia	18.5			78	Serbia	39.7		
10	Zambia	18.6			79	Azerbaijan	39.8		
11	Singapore	19.1			79	Portugal	39.8		
12	Namibia	20.7			81	Malaysia	40.0		
13	Luxembourg	20.8			82	Burundi	40.3		
14	Croatia	20.9			82	Haiti	40.3		
15	Canada	21.0			84	Moldova	40.4		
15	Cambodia	21.0			84	Netherlands	40.4		
17	Mauritius	21.8			84	Poland	40.4		
18	Montenegro	22.2			87	Turkey	41.1		
19	Bosnia and Herzegovina	22.6			88	Uruguay	41.8		
20	Hong Kong SAR	22.9			89	Dominican Republic	42.4		
21	Oman	23.9			90	Lithuania	42.7		
22	Cyprus	24.7			91	Philippines	42.9		
22	Mongolia	24.7			92	Egypt	43.5		
24	Denmark	25.0			93	Malta	43.8		
25	Botswana	25.1			94	Tanzania	43.9		
26	Ireland	26.0			95	United States	44.0		
27	Lao PDR	26.2			96	Iran, Islamic Rep.	44.1		
28	Bulgaria	27.0			97	Honduras	44.4		
29	Jordan	27.6			98	Senegal	45.1		
30	Israel	28.1			99	Liberia	45.9		
31	Switzerland	28.8			100	Hungary	46.5		
31	South Africa	28.8			101	Russian Federation	47.4		
33	Kyrgyz Republic	29.0			102	Australia	47.6		
34	Kazakhstan	29.2			103	Mali	48.3		
35	Nepal	29.5			104	Estonia	48.7		
36	Iceland	30.1			105	Germany	48.9		
36	Seychelles	30.1			105	Japan	48.9		
38	Lebanon	30.3			107	Spain	49.0		
39	Chile	30.5			108	Sweden	49.1		
40	Indonesia	30.6			109	Morocco	49.3		
41	United Kingdom	30.9			110	Czech Republic	50.0		
42	Sierra Leone	31.0			111	Greece	50.7		
42	Slovenia	31.0			112	Gambia, The	51.3		
44	Trinidad and Tobago	32.2			113	Austria	51.6		
45	Ecuador	32.5			113	Slovak Republic	51.6		
46	Thailand	32.6			115	Ukraine	51.9		
47	Ghana	32.7			116	Mexico	52.0		
48	Zimbabwe	32.8			117	Congo, Democratic Rep.	54.6		
49	Rwanda	33.0			118	Sri Lanka	55.2		
50	Korea, Rep.	33.1			119	Benin	57.4		
50	Yemen	33.1			120	Cameroon	57.7		
52	Pakistan	33.3			121	Costa Rica	58.3		
53	Uganda	33.5			122	Belgium	58.7		
54	Jamaica	34.3			123	Tunisia	60.2		
54	Nigeria	34.3			124	India	60.6		
54	New Zealand	34.3			125	Nicaragua	60.8		
57	Bangladesh	34.4			126	Italy	62.0		
58	Malawi	34.5			127	France	62.8		
58	Taiwan, China	34.5			128	Chad	63.5		
60	Paraguay	35.0			129	Venezuela	64.7		
61	Swaziland	35.1			130	Tajikistan	65.2		
62	Guatemala	35.2			131	Algeria	65.6		
63	Bhutan	35.3			132	China	68.0		
64	Peru	35.6			133	Guinea	68.3		
65	Latvia	35.9			134	Brazil	68.4		
66	Mozambique	36.1			135	Colombia	69.8		
67	Albania	36.5			136	Mauritania	71.3		
68	Cape Verde	36.6			137	Argentina	106.0		
69	Panama	37.2							

Source: World Bank/International Finance Corporation, [i]Doing Business 2017: Equal Opportunity for All[i]