



6.05 Total tax rate (hard data)

RANK	COUNTRY/ECONOMY	HARD DATA
1	Qatar	11.3
2	Kuwait	14.4
2	United Arab Emirates	14.4
4	Saudi Arabia	14.5
5	Bahrain	15.0
6	Zambia	16.1
7	Botswana	17.1
8	Lesotho	18.0
9	Macedonia, FYR	18.4
10	Luxembourg	21.0
11	Oman	21.6
12	Mauritius	22.2
13	Cambodia	22.6
14	Hong Kong SAR	24.2
15	Namibia	25.3
16	Chile	25.9
17	Iceland	26.8
18	Singapore	27.9
18	Suriname	27.9
20	Timor-Leste	28.3
21	Ireland	28.8
22	Pakistan	28.9
22	Switzerland	28.9
24	Denmark	29.9
25	Mongolia	30.3
26	Ethiopia	31.1
26	Jordan	31.1
28	Malawi	31.4
29	Montenegro	31.8
30	Nigeria	32.2
31	Croatia	32.5
32	Ghana	32.7
33	Latvia	33.0
34	Trinidad and Tobago	33.1
35	Korea, Rep.	33.7
36	Israel	33.9
37	Serbia	34.0
38	Nepal	34.1
39	South Africa	34.2
40	Mozambique	34.3
41	Malaysia	34.5
41	Uganda	34.5
43	Bulgaria	34.9
43	Ecuador	34.9
43	El Salvador	34.9
46	Paraguay	35.0
47	United Kingdom	35.3
48	New Zealand	35.6
49	Dominican Republic	35.7
50	Kazakhstan	36.4
51	Guatemala	36.5
52	Armenia	36.6
53	Slovenia	36.7
54	Indonesia	37.3
55	Brunei Darussalam	37.4
56	Thailand	37.8
57	Georgia	38.6
58	Netherlands	39.1
59	Guyana	39.4
60	Bangladesh	39.5
61	Vietnam	40.1
62	Poland	40.2
63	Taiwan, China	40.4
64	Azerbaijan	41.1
65	Peru	41.2
66	Norway	41.6
67	United States	42.3

SOURCE: The World Bank, *Doing Business 2009*