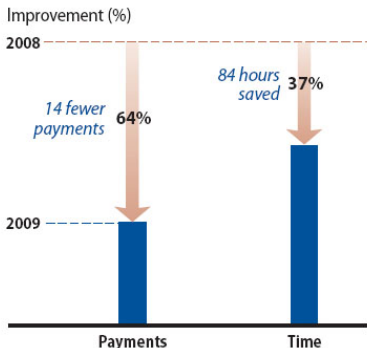


# TUNISIA

		Middle East & North Africa	GNI per capita (US\$)	3,720	
Ease of doing business (rank)	55	Lower middle income	Population (m)	10.4	
<b>Starting a business</b> (rank)	48	<b>Getting credit</b> (rank)	89	✓ <b>Trading across borders</b> (rank)	30
Procedures (number)	10	Strength of legal rights index (0-10)	3	Documents to export (number)	4
Time (days)	11	Depth of credit information index (0-6)	5	Time to export (days)	13
Cost (% of income per capita)	5.0	Public registry coverage (% of adults)	22.9	Cost to export (US\$ per container)	773
Minimum capital (% of income per capita)	0.0	Private bureau coverage (% of adults)	0.0	Documents to import (number)	7
				Time to import (days)	17
<b>Dealing with construction permits</b> (rank)	106	<b>Protecting investors</b> (rank)	74	Cost to import (US\$ per container)	858
Procedures (number)	20	Extent of disclosure index (0-10)	5		
Time (days)	97	Extent of director liability index (0-10)	5	<b>Enforcing contracts</b> (rank)	78
Cost (% of income per capita)	858.7	Ease of shareholder suits index (0-10)	6	Procedures (number)	39
		Strength of investor protection index (0-10)	5.3	Time (days)	565
<b>Registering property</b> (rank)	64	✓ <b>Paying taxes</b> (rank)	58	Cost (% of claim)	21.8
Procedures (number)	4	Payments (number per year)	8		
Time (days)	39	Time (hours per year)	144	<b>Closing a business</b> (rank)	37
Cost (% of property value)	6.1	Total tax rate (% of profit)	62.8	Time (years)	1.3
				Cost (% of estate)	7
				Recovery rate (cents on the dollar)	51.7

## Entrepreneurs in Tunisia benefit from e-system for paying taxes



## Who improved the most in paying taxes?

1. Tunisia
2. Cape Verde
3. São Tomé and Príncipe
4. Canada
5. Macedonia, FYR
6. Bulgaria
7. China
8. Hungary
9. Taiwan, China
10. Netherlands