

FY14 FIAS REFORM DESCRIPTIONS

Projects Mapped to the World Bank Group Investment Climate Department

Country	Reform Topic	Reform Description	Number of Reforms	Doing Business Validated
EAST ASIA AND THE PACIFIC				
Philippines	Tax Transparency	The team provided assistance to the Philippines to meet the Global Forum on Tax Transparency and Exchange of Information standards. In November 2013, the country successfully passed Phase 2, confirming its readiness to exchange information under existing legal and regulatory frameworks. The team provided in-country assistance to help the tax administration develop exchange of information procedures and followed up with remote consultations. It also provided tax authorities with training on how to independently request information from other tax jurisdictions to improve the effectiveness of auditing and enforcement activities.	1	
Vietnam	Tax Transparency	Since 2011, the team has been providing technical assistance to Vietnam's General Department of Taxation (GDT) on transfer pricing legislation, organizational issues, and skills training for auditors to improve the efficiency and effectiveness of multinational enterprise (MNE) audits. The team assisted Vietnam in the introduction of the Advance Pricing Agreement (APA) program. Since the program's inception, the GDT has reported significant improvement in voluntary compliance among taxpayers and fewer losses reported by MNEs. The assistance has resulted in a more efficient tax administration, which has translated into an increase in revenue collected. For the GDT and Provincial Tax Offices combined, the number of audit cases has increased from 1 in 2012 to 40 in 2013.	1	
EUROPE AND CENTRAL ASIA				
Albania	Construction Permits	Following in-depth advisory assistance, Albania resumed issuance of construction permits in February 2014 and implemented the Regulatory Plan of Tirana Municipality. A law adopted in April 2013 by parliament and implemented in FY14 has eliminated the concept of two separate development and construction permits in favor of a single construction development permit for simple projects. The law provides for a range of permits, from construction to infrastructure to complex projects. The fee for obtaining a master plan extract from the Plot from the Urban Planning Department was abolished.	1	1
Russia	Construction Permits	In 2011, the mayor of Moscow repealed the city's construction regulations and declared that the Urban Planning Code of the Russian Federation of 1997 now applies to the construction process. Prior to this decision, Moscow's construction process was regulated by Moscow City government resolutions and various mayoral decisions. The 1997 Urban Planning Code does not require multiple project approvals from government agencies. However, this change has not always been implemented in practice. In March 2013, the Moscow City government further clarified construction regulations, with the result that several project approvals are now no longer required. The number of procedures has decreased by four, wait time by 16 days, and permitting costs by 22 percent.	1	1
Russia	Property Transfers	Russia has made it easier to transfer property by streamlining procedures and implementing effective time limits for processing transfer applications. New provisions in federal law introduce time limits for the state to register a property. Through an improved website, private businesses and individuals can perform multiple procedures online, such as obtaining information on ownership rights and encumbrances, conducting title searches for a property, and applying for the state registration of title transfer. As a result, one procedure was eliminated, which led to a reduction in total time of 10 days and total cost of 3.1 percent.	1	1
Russia	Starting a Business	In March 2013, a Russian government decree simplified the state registration process for limited liability companies. As a result, banks no longer require the notarization of a bank signature card in order to open a company bank account. Two procedures were merged into one, the wait time decreased by three days, and cost fell by 25 percent.	1	1
Tajikistan	Construction Permits	The Town Planning Code of the Republic of Tajikistan and a resolution on licensing were approved by the government in March 2014 and have been fully implemented. They eliminated three procedures and cut the overall registration time by 45 days. A requirement to request and obtain approval of project design drawings from the state construction approval agency was eliminated. Requests to obtain a project design permit can now be completed in 15 days, the time to request and obtain project clearance has been reduced from 45 days to 20 days, and time to establish connections with engineering systems and utilities has been reduced from 30 to 10 days.	1	1
LATIN AMERICA AND THE CARIBBEAN				
Colombia	Tax Transparency	The team helped the government establish a comprehensive transfer pricing legislative framework, providing inputs and advice on the legislation, which took effect in January 2014. The team undertook a comprehensive skills building program with the tax administration's transfer pricing team. The capacity-building training resulted in more efficient and effective work and an increase in revenue collected, from \$3.3 million to \$5.83 million from 2011 to 2012, as a result of transfer pricing adjustments following audits of multinational enterprises.	1	
Honduras	Agribusiness	The Investment Climate team helped the government improve the transparency of the pesticide registration process, level the playing field, and eliminate the discriminatory treatment of applicants. On the basis of the team's advice, the government optimized registration procedures and enforced new process manuals to ensure consistency and equal treatment across applications. Approximately 40,000 farmers benefitted from a reform aimed at increasing competition in the pesticides and fertilizers markets. Product availability increased, with 400 products registered in one year. Prices of some pesticides dropped by as much as 9 percent, and firms now benefit from a more expedited and standardized process for registering their products. In select cases, processes that took three years now take fewer than 90 days.	1	

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Jamaica	Tax Transparency	The team assisted Jamaica's tax administration in implementing administrative procedures to operationalize the exchange of information to meet the Global Forum on Tax Transparency and Exchange of Information standards. In November 2013, the country successfully passed Phase 2, confirming its readiness to exchange information under the existing legal and regulatory framework.	1	
SUB-SAHARAN AFRICA				
Benin	Enforcing Contracts	Benin made enforcing contracts easier by creating a commercial section within the Court of First Instance. The newly established commercial section has four judges that hear only commercial cases and six additional judges that hear such cases whenever a decision by a judicial panel is required. The court has jurisdiction over all cases involving companies, as well as cases involving competition, securities, initial public offerings, and intellectual property rights. The project team recommended the reform and supported the Cotonou court in establishing the commercial section.	1	1
Benin	Investor Protections	The OHADA Company Law, approved by the 17 West African member nations of the Organisation for the Harmonization of Business Law in Africa (known by its French acronym), strengthened minority investor protections by introducing greater requirements for disclosure of related-party transactions to the board of directors and by making it possible for shareholders to inspect the documents pertaining to related party transactions and to appoint auditors to conduct an inspection of such transactions.	1	1
Benin	Starting a Business	Benin made starting a business easier by abolishing the minimum capital requirement of \$2,000. A new decree allows shareholders to freely set the amount of capital needed to incorporate limited liability companies. The project supported the presidential investment council by recruiting a legal expert to review the draft decree. The team shared examples of good practice in the region and supported the dissemination of the decree.	1	1
Benin	Trade Logistics	Benin made trading across borders easier by reducing the import document list. In February 2014, importers were notified that the health certificate was no longer required for imports other than food items. Customs can directly collect information electronically from the National Shippers Council of Benin. The amount of paperwork for traders wishing to import has decreased, as has as the associated document preparation time. The project team undertook a follow-up mission and recommended the elimination of the cargo tracking note, the phytosanitary certificate, and the pay slip. The team also provided support in disseminating the reform.	1	1
Burkina Faso	Investor Protections	The OHADA Company Law strengthened minority investor protections by introducing greater requirements for disclosure of related-party transactions to the board of directors and by making it possible for shareholders to inspect the documents pertaining to related party transactions and to appoint auditors to conduct an inspection of such transactions.	1	1
Cameroon	Investor Protections	The OHADA Company Law strengthened minority investor protections by introducing greater requirements for disclosure of related-party transactions to the board of directors and by making it possible for shareholders to inspect documents pertaining to related-party transactions and to appoint auditors to conduct an inspection of such transactions.	1	1
Central African Republic	Investor Protections	The OHADA Company Law strengthened minority investor protections by introducing greater requirements for disclosure of related-party transactions to the board of directors and by making it possible for shareholders to inspect the documents pertaining to related-party transactions and to appoint auditors to conduct an inspection of such transactions.	1	1
Chad	Investor Protections	The OHADA Company Law strengthened minority investor protections by introducing greater requirements for disclosure of related-party transactions to the board of directors and by making it possible for shareholders to inspect the documents pertaining to related-party transactions and to appoint auditors to conduct an inspection of such transactions.	1	1
Comoros	Investor Protections	The OHADA Company Law strengthened minority investor protections by introducing greater requirements for disclosure of related-party transactions to the board of directors and by making it possible for shareholders to inspect the documents pertaining to related-party transactions and to appoint auditors to conduct an inspection of such transactions.	1	1
Congo, Dem. Rep.	Getting Credit	The team helped the government establish a credit registry, improving access to credit information.	1	1
Congo, Dem. Rep.	Getting Electricity	The cost to get electricity fell by about 30 percent following a reduction in the number of approvals required for new connections and a reduction in the required security deposit.	1	1
Congo, Dem. Rep.	Investor Protections	The OHADA Company Law strengthened minority investor protections by introducing greater requirements for disclosure of related-party transactions to the board of directors and by making it possible for shareholders to inspect the documents pertaining to related-party transactions and to appoint auditors to conduct an inspection of such transactions.	1	1
Congo, Dem. Rep.	Starting a Business	The creation of a one-stop shop reduced the steps required to start a business from 11 to 7, the time needed from 31 to 16 days, and the cost from 200 percent to 30 percent of income per capita.	1	1

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Congo, Dem. Rep.	Tax Simplification and Compliance Management	The simplification of corporate income tax returns reduced the time required to file and pay taxes from 348 hours to 316 hours. Depending on the company's size, elimination of the minimum tax payable reduced the total tax rate by more than half.	1	1
Congo, Rep.	Investor Protections	The OHADA Company Law strengthened minority investor protections by introducing greater requirements for disclosure of related-party transactions to the board of directors and by making it possible for shareholders to inspect the documents pertaining to related-party transactions and to appoint auditors to conduct an inspection of such transactions.	1	1
Côte d'Ivoire	Investor Protections	The OHADA Company Law strengthened minority investor protections by introducing greater requirements for disclosure of related-party transactions to the board of directors and by making it possible for shareholders to inspect the documents pertaining to related-party transactions and to appoint auditors to conduct an inspection of such transactions.	1	1
Djibouti	Construction Permits	Djibouti made dealing with construction permits less time-consuming by streamlining the review process for building permits. The time to issue a permit was reduced from 167 to 117 days.	1	1
Equatorial Guinea	Investor Protections	The OHADA Company Law strengthened minority investor protections by introducing greater requirements for disclosure of related-party transactions to the board of directors and by making it possible for shareholders to inspect the documents pertaining to related-party transactions and to appoint auditors to conduct an inspection of such transactions.	1	1
Gabon	Investor Protections	The OHADA Company Law strengthened minority investor protections by introducing greater requirements for disclosure of related-party transactions to the board of directors and by making it possible for shareholders to inspect the documents pertaining to related-party transactions and to appoint auditors to conduct an inspection of such transactions.	1	1
Ghana	Tax Transparency	Since 2011, the project team has helped the Ghana Revenue Authority (GRA) build a comprehensive transfer pricing regime. Prior to the intervention, Ghana had no legislative or administrative framework for transfer pricing enforcement. The team advised on a comprehensive legislative package, the development of practical guidelines for taxpayers, and the creation of a "disclosure schedule." It also helped strengthen the GRA's administrative capacity and undertook a comprehensive skills-building program with a newly established team of specialist auditors. In FY14, the GRA conducted a preliminary analysis of the large taxpayer base, identifying 209 companies for audit. It sent detailed questionnaires to these companies and received responses that have allowed for in-depth audits of 35 to 40 companies.	1	
Guinea	Investor Protections	The OHADA Company Law strengthened minority investor protections by introducing greater requirements for disclosure of related-party transactions to the board of directors and by making it possible for shareholders to inspect the documents pertaining to related-party transactions and to appoint auditors to conduct an inspection of such transactions.	1	1
Guinea	Property Transfers	Responding to advice from the project team, land property rights and property transfer statistics have been digitized. Scanning ownership titles has made eliminated time-consuming searches through paper archives. The reform has helped reduce the time needed to confirm the identity of a landowner and a clear title at the land registry from 14 days to 1 day. It has reduced the time to transfer the final ownership with the land registry from 15 days to 3 days.	1	1
Guinea	Starting a Business	Thanks to the launch of a one-stop shop, the time needed to register a business was reduced from 40 to 12 days. Approximately 750 businesses registered between July and December 2013. Since the launch of the investment promotion agency's website, legal notices have been published daily. A representative of the country's labor agency was posted to the investment promotion agency offices, a move which will reduce the time required to start a business by five days. With online registration, the time to register a business was reduced from 35 days to 12 days.	1	1
Guinea-Bissau	Investor Protections	The OHADA Company Law strengthened minority investor protections by introducing greater requirements for disclosure of related-party transactions to the board of directors and by making it possible for shareholders to inspect the documents pertaining to related-party transactions and to appoint auditors to conduct an inspection of such transactions.	1	1
Kenya	Competition	A transparent fining and settlement system has helped deter anticompetitive practices. The team assisted the Competition Authority of Kenya in the preparation, adoption, and implementation of a fining and settlement policy that is in line with international best practices. The policy increases and clarifies the penalties for infringements to the Competition Act of 2010. It also gives guidance on when settlements can be used as an alternative to pursuing an investigation. Settlements allow firms to recognize that they committed an infringement while enabling competition agencies to resolve cases quickly.	1	
Kenya	Tax Transparency	Over the past 18 months, the team has made recommendations and provided implementation assistance to help Kenya meet the Global Forum on Tax Transparency and Exchange of Information standards. In November 2013, the country successfully passed Phase 1, confirming that its legal and regulatory framework for tax information exchange meets international standards.	1	

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Liberia	Trade Logistics	As a direct result of risk management workshops and recent on-the-job training, the Liberian Customs Administration adopted and began utilizing the ASYCUDA World risk management module. This reform resulted in an extensive reduction in the level of physical inspections required, from 97 percent in February 2014 to 57 percent in June 2014. A risk management committee meets twice a month to review compliance and enforcement, further facilitate trade, and ensure proper revenue collection. During the last committee meeting, a decision was passed to add 36 companies to the list of compliant traders, representing a third of Liberia's total trade.	1	
Malawi	Starting a Business	Malawi made starting a business easier by streamlining the company name search and registration process. It also eliminated mandatory inspections of company premises before issuance of a business license. Accordingly, the number of procedures required to start a business was reduced from ten to eight, and the time needed was reduced by two hours.	1	1
Mali	Investor Protections	The OHADA Company Law strengthened minority investor protections by introducing greater requirements for disclosure of related-party transactions to the board of directors and by making it possible for shareholders to inspect the documents pertaining to related-party transactions and to appoint auditors to conduct an inspection of such transactions.	1	1
Mauritania	Getting Credit	Mauritania improved the depth of credit information provided by lowering the minimum threshold for loans to be included in the credit registry's database.	1	1
Mauritania	Starting a Business	Mauritania's one-stop shop has made starting a business easier by eliminating two procedures and shortening the time need by nine days. The government eliminated the publication requirement and the fee to obtain a tax identification number. The cost was reduced by 19 percent.	1	1
Niger	Investor Protections	The OHADA Company Law strengthened minority investor protections by introducing greater requirements for disclosure of related-party transactions to the board of directors and by making it possible for shareholders to inspect the documents pertaining to related-party transactions and to appoint auditors to conduct an inspection of such transactions.	1	1
Rwanda	Construction Permits	Rwanda made dealing with construction permits easier by eliminating three steps and reducing the time needed from 104 to 77 days. It simplified the process for obtaining an occupancy title. The fee to obtain a freehold title has been eliminated.	1	1
Rwanda	Getting Credit	Rwanda established clear priority rules outside bankruptcy for secured creditors and clear grounds for relief from stay-of-enforcement actions by secured creditors during reorganization procedures.	1	1
Rwanda	Getting Electricity	As a result of several fee reductions, Rwanda reduced the cost to get an electrical connection by about 25 percent.	1	1
Rwanda	Tax Simplification and Compliance Management	A small and medium enterprise (SME) tax simplification bill was adopted, making it easier for SMEs to comply. The project team supported the development of the first mobile solution in Africa that allows people to file and pay their taxes using their mobile phones. This solution has eased compliance for small and micro enterprises in the three lowest tax brackets, as the mobile system eliminates the need to visit a tax office or have a fixed Internet connection. As of May 14, 2014, more than 10,000 firms filed and payed taxes using their phones.	1	
Senegal	Construction Permits	Senegal reduced the time involved in processing building permit applications. One step was eliminated, and the time to issue a permit was reduced from 245 to 200 days by shortening the processing time for building permit applications.	1	1
Senegal	Investor Protections	The OHADA Company Law strengthened minority investor protections by introducing greater requirements for disclosure of related-party transactions to the board of directors and by making it possible for shareholders to inspect the documents pertaining to related-party transactions and to appoint auditors to conduct an inspection of such transactions.	1	1
Senegal	Property Transfers	Senegal made transferring property easier by replacing the authorization requirement from the tax authority with a notification requirement. It also created a single step for property transfers at the land registry. One step was eliminated and the total time required to transfer property was reduced from 122 to 71 days.	1	1
Senegal	Starting a Business	Senegal made starting a business easier by reducing the minimum capital requirement. The minimum capital requirement was reduced from 192 percent to 19 percent of income per capita.	1	1
Senegal	Tax Simplification and Compliance Management	Senegal eliminated one payment and reduced the total tax rate from 48.5 percent to 45.1 percent of profit by abolishing the vehicle tax. It also reduced the time required to file and pay taxes from 644 to 620 hours by making it possible to download the declaration forms for value added taxes online.	1	1
Sierra Leone	Tax Simplification and Compliance Management	The Finance Act of 2013 improved the tax system for small and medium enterprises (SMEs) by giving businesses the option of replacing the regressive and arbitrary fixed tax system with a new turnover tax system. The fixed tax system imposed fixed amounts set across 50 business activities and two regional categories. The Finance Law introduced an optional turnover tax system for businesses earning between \$2,000 and \$80,000 per year. The turnover tax system is more progressive and simpler in terms of its structure as it can be applied equally to all businesses within the turnover band. It also encourages businesses to keep a simple record of accounts.	1	

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Swaziland	Starting a Business	Swaziland reduced the total time required to start a business from 38 to 30 days by shortening the notice and objection period for obtaining a new trade license.	1	1
Togo	Investor Protections	The OHADA Company Law strengthened minority investor protections by introducing greater requirements for disclosure of related-party transactions to the board of directors and by making it possible for shareholders to inspect the documents pertaining to related-party transactions and to appoint auditors to conduct an inspection of such transactions.	1	1
Uganda	Resolving Insolvency	Uganda improved the recovery rate on the dollar from 36 percent to 37.9 percent by consolidating all provisions related to corporate insolvency into one law, establishing provisions for the administration of companies that are or are about to become insolvent, clarifying professional qualification standards for insolvency practitioners, and introducing provisions that prevent undervalued transactions.	1	1
Uganda	Trade Logistics	Uganda reduced the total time required to export from 30 to 28 days and the total time required to import from 33 to 31 days by implementing the ASYCUDA World electronic system for the submission of export and import documents.	1	1
Zambia	Getting Credit	A reform implemented with the help of the project team has enhanced the depth of credit information available by enabling the credit reference bureau to exchange credit information with retailers and utilities.	1	1
Grand Total			57	46

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Projects Mapped to Regional IFC Advisory Services Units

Country	Reform Topic	Reform Description	Number of Reforms	Doing Business Validated
EUROPE AND CENTRAL ASIA				
Albania	Trade Logistics	Customs clearance in Albania required traders to pay customs duties at a bank and wait 24 hours for payment confirmation from Albanian Customs. The project initiated round-table discussions between the Albanian Customs Agency, commercial banks, and Albania's Association of Banks. As a result, Albania Customs commissioned the United Nations Conference on Trade and Development (UNCTAD) to build a real-time link between banks, the Treasury, and Customs. This new system was inaugurated on May 30, 2013, in a formal ceremony presided over by the prime minister of Albania. The new e-payment system, rolled out in June 2013, electronically transmits information from commercial banks to Customs. Customs immediately releases the goods upon receipt of payment, a time savings of up to one business day. The time and cost savings constitute a significant efficiency gain for Albania's commercial payment system and for the country's traders. The general director of Customs, Mr. Flamur Gjymishka, stated, "Online electronic payment of customs duties reduces business costs, reduces the time of goods staying at Customs, enhances safety and consumer protection, and minimizes corruption."	1	
Georgia	Tax Transparency	With IFC support, Georgia's Ministry of Finance issued a transfer pricing decree that introduces an advance pricing arrangement framework that affords the private sector with near certainty on transfer pricing matters. The framework reduces transfer pricing compliance obligations for small and medium enterprises. It is consistent with the international best practice of the Organization for Economic Cooperation and Development (OECD) and provides unprecedented guidance on specific issues of concern to developing countries. This results in a high level of certainty for investors regarding transfer pricing obligations in Georgia. The framework also allows greater transparency for foreign investors and submission of documentation in several languages other than Georgian, helping to reduce compliance costs for multinational enterprises in fulfilling their transfer pricing documentation obligations.	1	
Georgia	Trade Logistics	The implementation of an upgraded version of the Automated System for Customs Data (ASYCUDA) World has enabled the Georgian Revenue Service (GRS) to improve the functionality and performance of the system. Selected modules have been enhanced, allowing the GRS more online functionality, such as electronic cargo control manifests and periodic declarations. The improved system will benefit the private sector by speeding customers procedures. Authorized economic operators can now lodge simplified customs declarations with 50 percent less data required. Importers and exporters benefit from the integration of e-payments and e-certification. Freight forwarders benefit from enhanced Customs transit procedures.	1	
LATIN AMERICA AND THE CARIBBEAN				
Honduras	Trade Logistics	Procedures to obtain certificates for export and imports were streamlined, automated, and made available online. Before the reform, processes to obtain agriculture export permits were performed manually and exporters from all parts of the country had to visit the Center of Exports office at least three times to obtain a certificate of export, requiring at least three days to complete the process. The team helped Honduras interconnect the export system with the systems of both the Agriculture and the Customs agencies. The interconnection has improved the procedures for all products entered into the export system, not just for agriculture. Import certificates can now be obtained online and the cargo released with an online certificate. Clients reported a reduction of time to obtain the export certificates from three days to just minutes.	1	
SUB-SAHARAN AFRICA				
Burkina Faso	Licenses and Permits	The requirements for obtaining technical permits for housing construction, public works, and other government contracting work resulted in a time-consuming and costly process, particularly for small and medium enterprises and led to complaints from private sector firms. The project team helped the Ministry of Housing reduce the time needed to obtain a license from six to three months and simplified the required documentation. For 63 types of licenses, the government adopted a "silence agreement principle," meaning that once a certain maximum time has passed (varying with the type of license) with no government action, the license is deemed to have been granted.	1	
Cameroon	Getting Credit	Cameroon improved its credit information system by passing regulations that provide for the establishment and operation of a credit registry database. The team helped Cameroon put in place the Fibane Platform Database of positive and negative credit information.	1	1
Cameroon	Tax Simplification and Compliance Management	The procedures for paying taxes have been reduced by more than 10 percent as a result of project efforts. Taxpayers had been required to file separate tax forms declaring for each tax: VAT, corporation taxes, salaries, capital income, and special taxes (petroleum) at different times during each month of the year. Through the introduction of the new unified tax declaration, each taxpayer now fills out one form only once a month, amounting to 13 tax payments annually, including the payment of income tax.	1	
Côte d'Ivoire	Property Transfers	Based on a recommendation from the project team, the government adopted a regulation combining registration of a sale agreement with the local authority and registration at the land authority. This reform has reduced the time required to register property by 10 days, from 42 to 32 days.	1	1
Côte d'Ivoire	Starting a Business	Côte d'Ivoire made starting a business easier by reducing the minimum capital requirement, lowering registration fees, and enabling the one-stop shop to publish notices of incorporation.	1	1

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Côte d'Ivoire	Tax Simplification and Compliance Management	In Côte d'Ivoire, women lacked some of the legal rights available to men, a factor that limited the economic development of women in the country. With the help of the project team, the government enacted regulations addressing the problem. The new fiscal law allows women to pay the same level of tax as men. An amendment to the family code gives married men and women the same rights in terms of the selection of residence and job. A married woman can now accept any job without the approval of her husband, has the same right to choose the family residence as the husband, and has equal status under the law in terms of being in charge of the household. This latter provision replaced a law that gave husbands responsibility for children, thereby allowing husbands, but not wives, to reduce their taxes. Results of an impact assessment survey found that the reform is increasing family revenue by between 3 and 10 percent.	1	
Côte d'Ivoire	Trade Logistics	Côte d'Ivoire made trading across borders easier by simplifying the processes for producing inspection reports and by reducing port and terminal handling charges at the port of Abidjan. Among other improvements, two required import documents were merged into one.	1	1
São Tomé and Príncipe	Starting a Business	São Tomé and Príncipe made starting a business easier by eliminating the minimum capital requirement for business entities to obtain a commercial license.	1	1
São Tomé and Príncipe	Tourism	The government successfully introduced an online visa system enabling a much faster, simpler, and cheaper access into the country for foreign tourists requiring visas. The system is in the pilot phase, and it receives over 400 applications per month on average. In the testing phase, 50 percent are receiving automated approval; the rest require additional verification. IFC is advising the government on the application of the system and its ongoing improvements. The online system itself is fully funded and implemented by the government. Prior to the reform, applicants had to send their passport to one of five embassies of São Tomé and Príncipe worldwide, with handling times varying depending on where the applications came from. Under the automated system, visa applications are handled in a maximum of seven days. The visa fee at the embassies was €80, whereas the online fee is €20, plus shipping costs. Prior to the reform, no online visas were issued in São Tomé and Príncipe.	1	
Tanzania	Resolving Insolvency	Tanzania made resolving insolvency easier by clearly defining the professional qualifications required of individuals or firms appointed to handle insolvency cases, as well as their remuneration. The new insolvency rules supplement the Companies Act of 2002, establishing key features for corporate insolvency proceedings. Among other provisions, the rules (i) establish a process for implementing voluntary insolvency arrangements either for debt resolution or reorganization, (ii) outline the duties of appointed administrative receivers charged with ensuring that a financially troubled but viable company survives as a going concern, and (iii) streamline insolvency proceedings by establishing time limits on various procedural steps.	1	1
Tanzania	Trade Logistics	Tanzania was imposing nontariff barriers on the transport sector, affecting partner states of the East African Community (EAC). For example, a discriminatory road toll charges Burundian trucks \$500 instead of the \$152 toll paid by Tanzanian trucks. The differential was contrary to Tanzania's commitments on the implementation of the EAC Common Market Protocol and was negatively affecting trade, particularly the cost of goods in Burundi, as well as the profitability of transporter businesses registered in Burundi. On the basis of the team's advice, Tanzania reduced the toll fees charged to Burundian trucks by 70 percent, to a level equal to the toll charged to trucks registered in EAC partner states. The reform has lowered the cost of imported consumer goods trucked to Burundi through Tanzania and reduced the cost of doing business for Burundian-registered transporters by \$696 per round trip.	1	
Togo	Enforcing Contracts	Togo made enforcing contracts easier by creating specialized commercial divisions within the court of first instance. The project team supported the government in creating three specialized commercial chambers within the Lomé Tribunal. Judges and clerks in these chambers deal exclusively with commercial cases. Previously, civil and commercial cases were judged by the same magistrates, with no procedural distinction between civil, commercial, or family matters. The IFC team initiated discussions among various stakeholders in the judicial system, resulting in several recommendations. The team assisted in drafting the regulation establishing the commercial chambers. The number of hearings of commercial cases has increased from one a week to four per week. Reform work has continued with the adoption in 2014 of a commercial procedure agreement between the court and the bar association, setting clear steps for commercial cases and assigning time limits to each step.	1	1
Togo	Property Transfers	The IFC team helped bring about the adoption of the 2013 finance law reducing the property registration tax rate from 8 percent to 6 percent of the property value and reducing the land conservation tax rate from 1.2 percent to 1 percent.	1	1
Togo	Starting a Business	Togo made starting a business easier by enabling the one-stop shop to publish notices of incorporation and eliminating the requirement to obtain an economic operator card. The reform also reduced the minimum capital requirement from \$2,000 to \$200.	1	1
Zambia	Tax Simplification and Compliance Management	The team helped the Zambia Revenue Authority introduce a new system called "Tax Online" in July 2013. It is designed to ease the cost of tax compliance and administration and consequently the cost of doing business.	1	1
Grand Total			19	10