



MC&A
SOCIEDADE DE ADVOGADOS, RL

TABLE OF CONTENTS

- **Paying Taxes 2013**
- **Doing Business 2013 Key Findings**

MC&A's contribution to the report

MC&A participated in this study as representative of the following countries:

Angola
Mozambique
Guinea Bissau
São Tome & Príncipe

www.legalmca.com

Av. da Liberdade, 262-4 Esq.
1250-149 Lisboa, Portugal
T 351 213 569 930
F 351 213 569 939

Rua Rainha Ginga, 187, Ed. Rainha
Ginga, Piso Int.
P.O. Box 6262
Luanda . Angola
T 244 222 908/917
F 244 222 310 428

FERNANDA LOPES & ASSOCIADOS

(in association)

Rua da Frente de Libertação de
Moçambique, 224
Maputo - Mozambique
T 258 21 496974
F 258 21 49697

Paying Taxes 2013

The 2013 Paying Taxes from the World Bank, IFC, and PwC finds that governments continue to reform their tax systems despite global economic uncertainty, with 31 economies having taken steps from June last year through May 2012 to make it easier and cost less for small and medium businesses to pay taxes.

Released on 21st November, the Paying Taxes 2013 study looks at tax regimes in 185 economies and finds that the most common tax reform is the introduction or improvement of online systems for tax compliance, which occurred in 16 economies.

Doing Business 2013 Key Findings

- Since 2005, the average time to start a business has fallen from 50 days to 30 and in low income economies the average has been reduced by half.
- In the past eight years, the average time to transfer property fell by 35 days, from 90 to 55, and the average cost by 1.2 percentage points from 7.1 percent of the property value to 5.9 percent.
- In the past eight years, improvements to simplify tax compliance have reduced the time required annually to comply with the three major taxes measured (profit, labour, and consumption taxes) by 54 hours on average.

For further information about the Paying Taxes Study or to receive a copy, feel free to contact us by email, geral@legalmca.com, or by phone **+351 213 569 930**.

vmc@legalmca.com

This publication is intended for selected
distribution, among MC&A's clients.

Therefore, it should not be perceived as a
means of publicity and its copy and/or
distribution is forbidden.

This publication contains general
information only and does not replace
adequate legal counsel.

[Edit your subscription](#) | [Unsubscribe instantly](#)