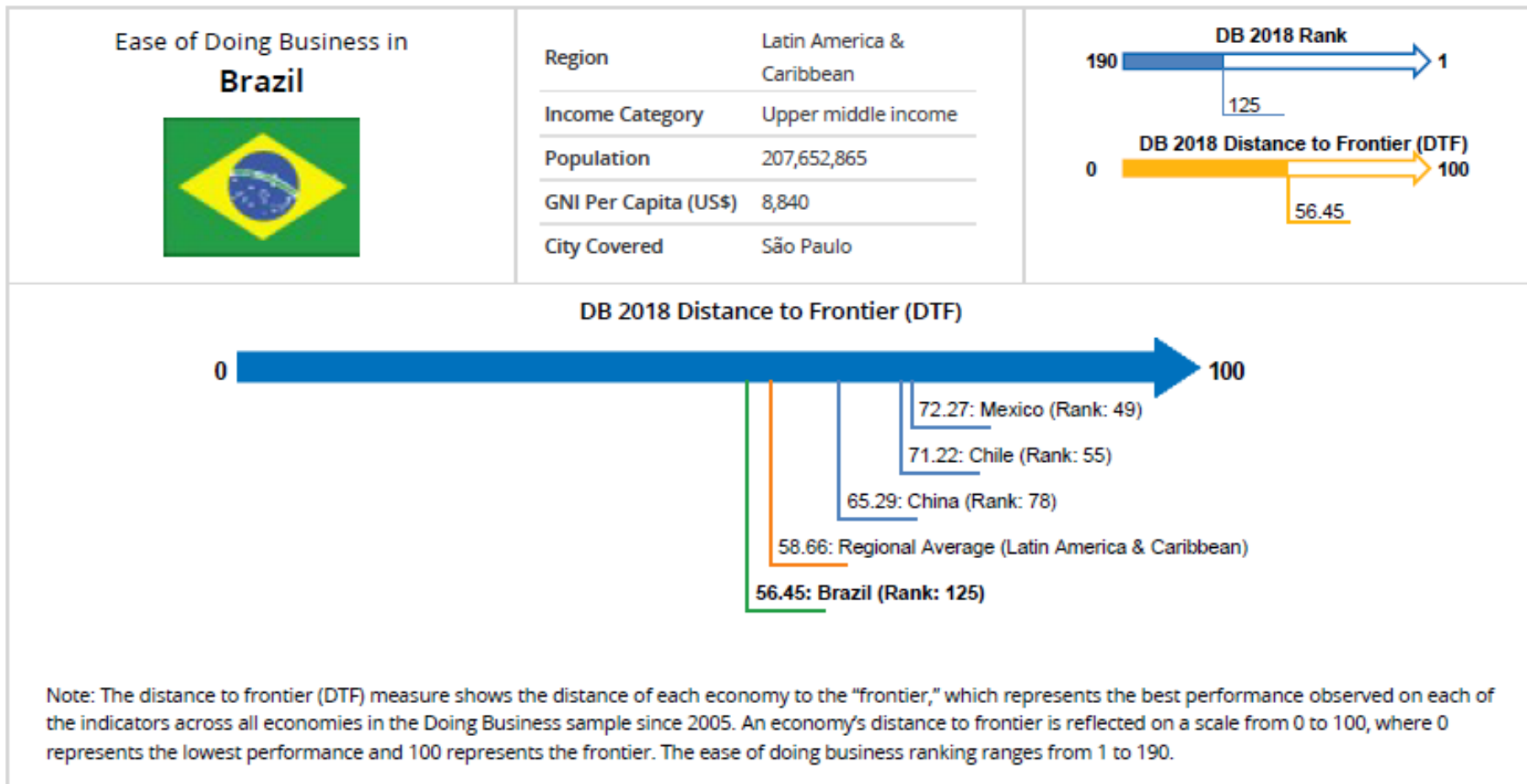




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Rankings on Doing Business topics - Brazil

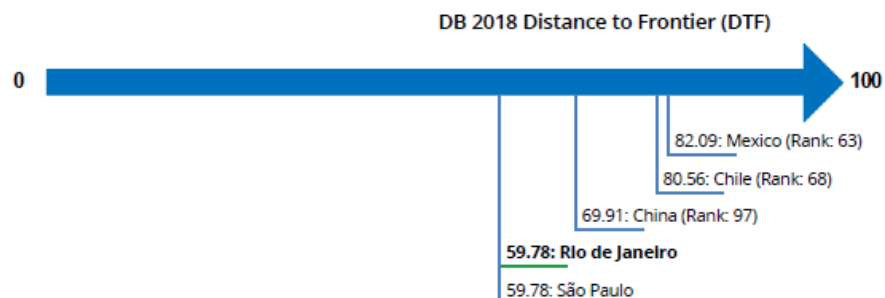


Source: World Bank

Trading across Borders - Rio de Janeiro

Indicator	Rio de Janeiro	Latin America & Caribbean	OECD high income	Overall Best Performer
Time to export: Border compliance (hours)	49	62.5	12.7	0 (17 Economies)
Cost to export: Border compliance (USD)	959	526.5	149.9	0.00 (19 Economies)
Time to export: Documentary compliance (hours)	12	53.3	2.4	1.0 (25 Economies)
Cost to export: Documentary compliance (USD)	226	110.4	35.4	0.00 (19 Economies)
Time to import: Border compliance (hours)	63	64.4	8.7	0.00 (21 Economies)
Cost to import: Border compliance (USD)	970	684.0	111.6	0.00 (27 Economies)
Time to import: Documentary compliance (hours)	48	79.9	3.5	1.0 (30 Economies)
Cost to import: Documentary compliance (USD)	107	119.5	25.6	0.00 (30 Economies)

Figure – Trading across Borders in Brazil and comparator economies – Ranking and DTF



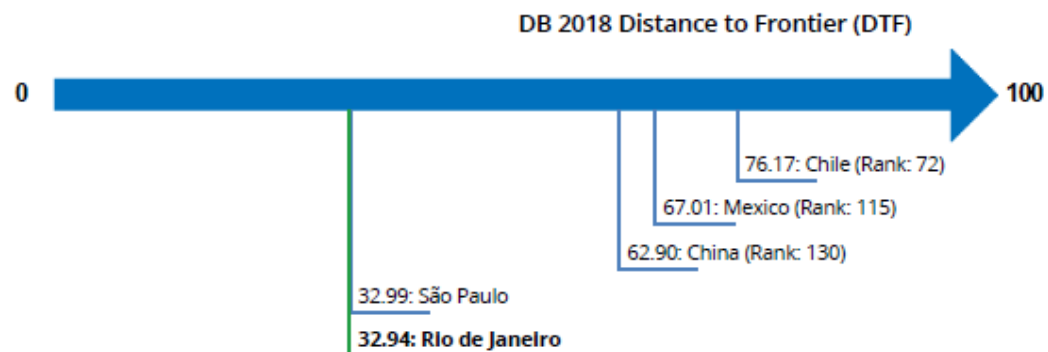
Source: World Bank

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Paying Taxes - Rio de Janeiro

Indicator	Rio de Janeiro	Latin America & Caribbean	OECD high income	Overall Best Performer
Payments (number per year)	9	28.0	10.9	3 (Hong Kong SAR, China)
Time (hours per year)	1958	332.1	160.7	50 (Estonia)
Total tax and contribution rate (% of profit)	69.0	46.6	40.1	18.47 (32 Economies)
Postfiling index (0-100)	7.80	47.50	83.45	99.38 (Estonia)

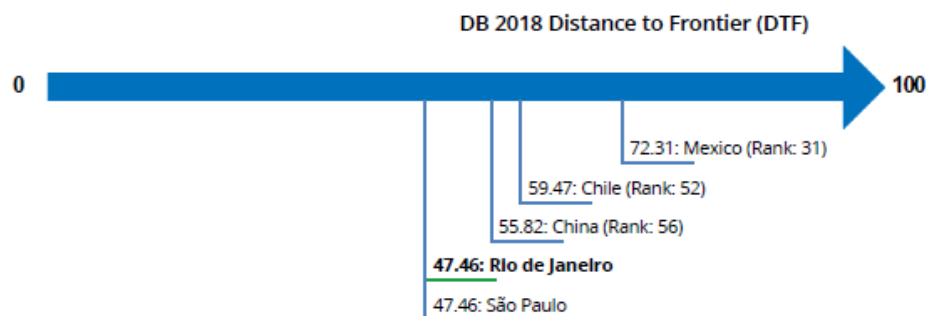
Figure – Paying Taxes in Brazil and comparator economies – Ranking and DTF



Resolving Insolvency - Rio de Janeiro

Indicator	Rio de Janeiro	Latin America & Caribbean	OECD high income	Overall Best Performer
Recovery rate (cents on the dollar)	12.7	30.8	71.2	93.1 (Norway)
Time (years)	4.0	2.9	1.7	0.4 (Ireland)
Cost (% of estate)	12.0	16.8	9.1	1.00 (Norway)
Outcome (0 as piecemeal sale and 1 as going concern)	1
Strength of insolvency framework index (0-16)	13.0	7.2	12.1	15.00 (6 Economies)

Figure – Resolving Insolvency in Brazil and comparator economies – Ranking and DTF



Carga Tributária

