

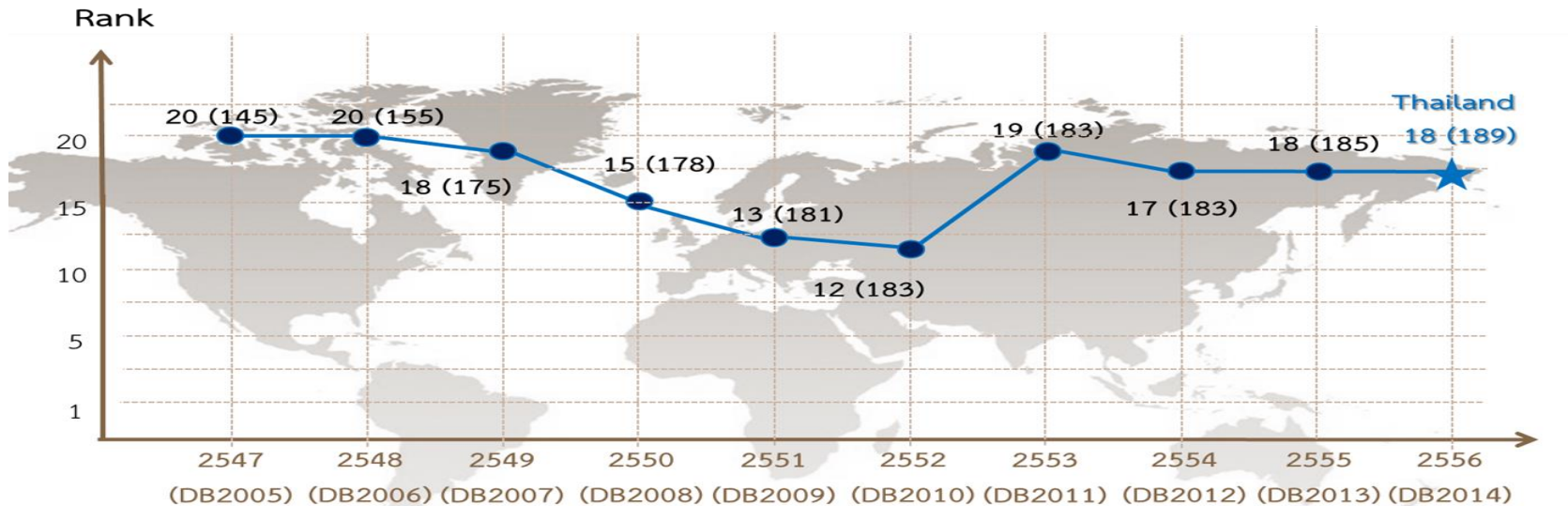
# การพัฒนาบริการเพื่อเพิ่มขีดความสามารถในการประกอบธุรกิจ ตามรายงานผลการวิจัย เรื่อง Doing Business ของธนาคารโลก

28 พฤษภาคม 2557

ณ โรงแรมโนโวเทล กรุงเทพฯ สยามสแควร์

# ผลการจัดอันดับ Doing Business ของประเทศไทย

# ผลการจัดอันดับ Ease of Doing Business



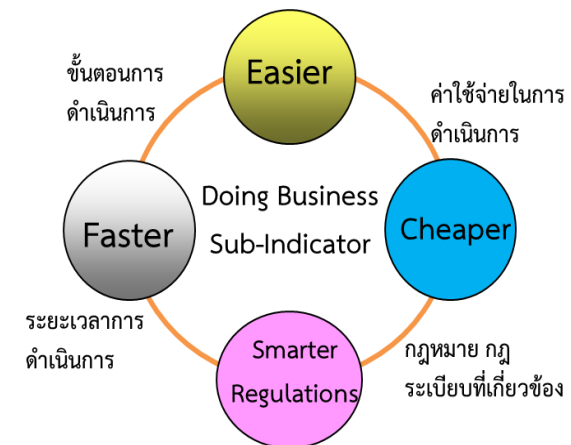
## ผลการจัดอันดับ 30 อันดับแรกของโลก (DB2014)

	1. Singapore		16. Taiwan, China
	2. Hong Kong SAR, China		17. Lithuania
	3. New Zealand		18. Thailand
	4. United States		19. Canada
	5. Denmark		20. Mauritius
	6. Malaysia		21. Germany
	7. Korea, Rep.		22. Estonia
	8. Georgia		23. United Arab Emirates
	9. Norway		24. Latvia
	10. United Kingdom		25. Macedonia, FYR
	11. Australia		26. Saudi Arabia
	12. Finland		27. Japan
	13. Iceland		28. Netherlands
	14. Sweden		29. Switzerland
	15. Ireland		30. Austria

## ผลการจัดอันดับของประเทศไทย ในเอเชียและอาเซียน

ลำดับ	เอเชีย	อาเซียน
1	สิงคโปร์	สิงคโปร์
2	ฮ่องกง	มาเลเซีย
3	มาเลเซีย	ไทย
4	เกาหลีใต้	...
5	ไต้หวัน	...
6	ไทย	...

## เกณฑ์การสำรวจของธนาคารโลก




# การ Reform ของประเทศไทยจากผลสำรวจของธนาคารโลกและ การพัฒนาบริการรายด้าน

## วิธีการคำนวณเพื่อจัดอันดับ Doing Business ของธนาคารโลกนั้น แบ่งออกเป็น 2 ส่วน

- ✓ ผลคะแนนในแต่ละตัวชี้วัดย่อยของตัวชี้วัดทั้ง 10 ด้าน
  - -> คิดจากค่าเฉลี่ยของตัวชี้วัดแต่ละด้าน โดยให้ความสำคัญกับตัวชี้วัดแต่ละตัวเท่ากัน
- ✓ จำนวนเรื่องในการปรับปรุง (Reform) ที่ประเทศต่างๆ ดำเนินการในแต่ละปี
  - -> การเปรียบเทียบกับประเทศที่ทำได้ดีที่สุด (Distance of Frontier) ซึ่งมีคะแนนอยู่ระหว่าง 0-100 โดย 100 จะเป็นคะแนนของประเทศที่ทำได้ดีที่สุด

## ประเด็น Reform ที่ธนาคารโลกต้องการทราบ



### Reform Update – Doing Business 2015

Country: \_\_\_\_\_

Indicator:

<input type="checkbox"/> Starting a Business	<input type="checkbox"/> Dealing with Construction Permits	<input type="checkbox"/> Getting Electricity
<input type="checkbox"/> Registering Property	<input type="checkbox"/> Getting credit – Legal Rights	<input type="checkbox"/> Getting Credit – Credit Bureaus
<input type="checkbox"/> Protecting Investors	<input type="checkbox"/> Paying Taxes	<input type="checkbox"/> Trading across Borders
<input type="checkbox"/> Enforcing Contracts	<input type="checkbox"/> Resolving Insolvency	<input type="checkbox"/> Employing Workers

Description of the reform: \_\_\_\_\_ 1

Impact of the reform: \_\_\_\_\_ 2

Date of entry into force: \_\_\_\_\_ 3


Legal basis (if applicable): \_\_\_\_\_ 4

## ด้านการเริ่มต้นธุรกิจ

ตัวชี้วัดที่ใช้ในการจัดอันดับ	อันดับของประเทศไทย			อันดับที่ 1 ของโลก	อันดับที่ 1 ของเอเชีย
	2012	2013	2014		
ด้านการเริ่มต้นธุรกิจ	78	85	91	นิวซีแลนด์	สิงคโปร์ (3)
จำนวนขั้นตอนในการเริ่มต้นธุรกิจ (ขั้นตอน)	5	4	4	1	3
ระยะเวลาในการดำเนินการ (วัน)	29	29	27.5	0.5	2.5
ค่าใช้จ่ายในการดำเนินการ (ร้อยละของรายได้ประชาชาติต่อหัว)	6.2	6.7	6.7	0.3	0.6
ทุนจดทะเบียนขั้นต่ำ (ร้อยละของรายได้ประชาชาติต่อหัว)	0	0	0	0	0



DB year	Reform
DB2009	No reform as measured by Doing Business.
DB2010	Thailand eased business start up process by merging the registration of memorandum and the application for registration of establishment of company
DB2011	No reform as measured by Doing Business.
DB2012	Thailand made starting a business easier by introducing a one-stop shop.
DB2013	Thailand made starting a business easier by allowing the registrar at the Department of Business Development to receive the company's work regulations.
DB2014	No reform as measured by Doing Business.

DB year	Reform	
DB2009	Business start up process can be completed in one simple online registration in less than a day.	
DB2010	No reform as measured by Doing Business.	
DB2011	No reform as measured by Doing Business.	
DB2012	No reform as measured by Doing Business.	
DB2013	No reform as measured by Doing Business.	
DB2014	No reform as measured by Doing Business.	



DB year	Reform
DB2009	Online start-up process simplification reduced the number of procedures and days.
DB2010	Singapore further simplified business start up by making it possible to incorporate the company and register for taxes simultaneously and seamlessly using the same online form.
DB2011	No reform as measured by Doing Business.
DB2012	No reform as measured by Doing Business.
DB2013	No reform as measured by Doing Business.
DB2014	No reform as measured by Doing Business.

DB 2014 Rank 16 DB 2013 Rank 19



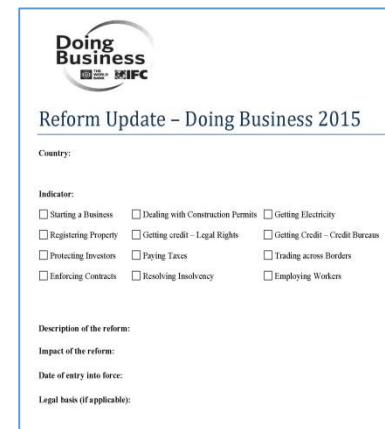
DB year	Reform
DB2009	Companies act amendments simplified business registration processes through the introduction of e- lodgment resulting in time reduction.
DB2010	Malaysia eased business start up with a new one stop shop service that helped in streamlining the registration process
DB2011	Malaysia eased business start-up by introducing more online services.
DB2012	Malaysia made starting a business easier by merging company, tax, social security and employment fund registrations at the one-stop shop and providing same-day registration.
DB2013	No reform as measured by Doing Business.
DB2014	Malaysia made starting a business less costly by reducing the company registration fees.



## Reforms Guidelines

### Dealing with Construction Permits

Reforms impacting this indicator include any changes in laws; regulations; fees and/or practice that have an impact on the process of building a warehouse used for storage of books. Reforms may include: (i) Legal changes (new statutory time limits that are applied in practice, new building code, etc.); (ii) Administrative reforms (reorganization, fast-track services, establishing one-stop shop, streamlining the approvals process, application submission online, etc.); (iii) Fee decreases (decreasing building permit fees, decreasing building registration fees, eliminating inspection fees, etc.); (iv) Documentation (less documentation required, forms standardized, etc.); (v) New inspections regime (i.e. introduction of private inspectors, cap on inspections, risk-based system introduced, etc.); (vi) Privatization (services usually handled by public authorities such as surveying, inspections, design approval now privatized).



Doing Business  
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Reform Update – Doing Business 2015

Country:

Indicator:

<input type="checkbox"/> Starting a Business	<input type="checkbox"/> Dealing with Construction Permits	<input type="checkbox"/> Getting Electricity
<input type="checkbox"/> Registering Property	<input type="checkbox"/> Getting credit – Legal Rights	<input type="checkbox"/> Getting Credit – Credit Bureaus
<input type="checkbox"/> Protecting Investors	<input type="checkbox"/> Paying Taxes	<input type="checkbox"/> Trading across Borders
<input type="checkbox"/> Enforcing Contracts	<input type="checkbox"/> Resolving Insolvency	<input type="checkbox"/> Employing Workers

Description of the reform:

Impact of the reform:

Date of entry into force:

Legal basis (if applicable):

## ด้านการขออนุญาตก่อสร้าง

ตัวชี้วัดที่ใช้ในการจัดอันดับ	อันดับของประเทศไทย			อันดับที่ 1 ของโลก/เอเชีย
	2012	2013	2014	
ด้านการขออนุญาตก่อสร้าง	14	16	14	ฮ่องกง
จำนวนขั้นตอนในการขออนุญาตก่อสร้างโกดังสินค้า (ขั้นตอน)	8	8	8	6
ระยะเวลาในการดำเนินการ (วัน)	157	157	157	71
ค่าใช้จ่ายในการดำเนินการ (ร้อยละของรายได้ประชาชาติต่อหัว)	9.5	9.2	8.3	15.4



DB year	Reform
DB2009	No reform as measured by Doing Business.
DB2010	No reform as measured by Doing Business.
DB2011	No reform as measured by Doing Business.
DB2012	No reform as measured by Doing Business.
DB2013	No reform as measured by Doing Business.
DB2014	No reform as measured by Doing Business.



DB year	Reform
DB2009	Hong Kong, China, made obtaining construction permits easier by introducing the "Be the Smart Regulator Program", a large-scale improvement program for business licenses covering multiple business sectors, which reduced the time to deal with building permits by 36 days and eliminated 8 procedures related to inspections and pre-approvals
DB2010	Hong Kong, China established a one-stop center allowing six local departments and two private utility companies to function under the same roof to expedite the process to obtain a construction permit.
DB2011	No reform as measured by Doing Business.
DB2012	No reform as measured by Doing Business.
DB2013	No reform as measured by Doing Business.
DB2014	No reform as measured by Doing Business.

DB 2014 Rank 44 DB 2013 Rank 99



DB year	Reform
DB2009	No reform as measured by Doing Business.
DB2010	No reform as measured by Doing Business.
DB2011	No reform as measured by Doing Business.
DB2012	No reform as measured by Doing Business.
DB2013	Malaysia made dealing with construction permits faster by improving the one-stop center for new buildings and by reducing the time to connect to telephone service.
DB2014	Malaysia made dealing with construction permits easier by establishing a one-stop shop.

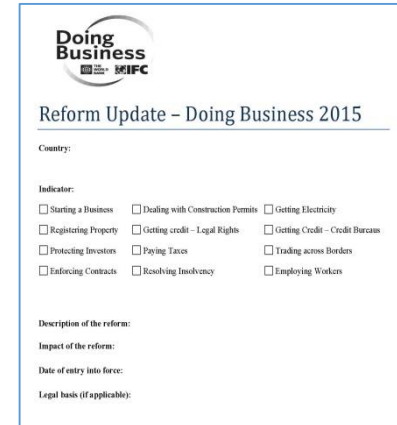




## Reforms Guidelines

### Getting Electricity

Reforms impacting this indicator include any changes in laws; regulations; fees and/or practice that have an impact on first time electricity connections from a warehouse to the main grid. These may include streamlining of procedures, such as reduction of interaction with other public agencies (e.g. for excavation permits); eliminating redundant inspections of external connection works by multiple agencies and reforming procedures related to fire safety concerns (as in reducing duplicate internal wiring inspections by multiple agencies by regulating the electrical profession rather than the connection process). Other reforms examples can be the introduction of shorter legal time limits; increase of manpower; streamlining of internal processes at the utility as well as reduction in time related to improved procurement of materials or outsourcing external connection works when resources are constrained. Reforms in costs include reform in cost of fees related to new commercial electricity connections (e.g. application fees, inspection fees, excavation fees, or other); reform in cost of security deposit (as well as payment of security deposit by bond or bank guarantee); and reform in cost of connection (e.g. fixed connection fee, reduction in connection costs, allowing customer to pay connection costs in instalments along with consumption charges).



Doing Business  
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Reform Update – Doing Business 2015

Country:

Indicator:

<input type="checkbox"/> Starting a Business	<input type="checkbox"/> Dealing with Construction Permits	<input type="checkbox"/> Getting Electricity
<input type="checkbox"/> Registering Property	<input type="checkbox"/> Getting credit – Legal Rights	<input type="checkbox"/> Getting Credit – Credit Bureaus
<input type="checkbox"/> Protecting Investors	<input type="checkbox"/> Paying Taxes	<input type="checkbox"/> Trading across Borders
<input type="checkbox"/> Enforcing Contracts	<input type="checkbox"/> Resolving Insolvency	<input type="checkbox"/> Employing Workers

Description of the reform:

Impact of the reform:

Date of entry into force:

Legal basis (if applicable):

## ด้านการขอใช้ไฟฟ้า

ตัวชี้วัดที่ใช้ในการจัดอันดับ	อันดับของประเทศไทย			อันดับที่ 1 ของโลก	อันดับที่ 1 ของเอเชีย
	2012	2013	2014		
ด้านการขอใช้ไฟฟ้า	9	10	12	ไอซ์แลนด์	เกาหลีใต้ (2)
จำนวนขั้นตอนในการขอใช้ไฟฟ้า (ขั้นตอน)	4	4	4	4	4
ระยะเวลาในการดำเนินการ (วัน)	35	35	35	22	18
ค่าใช้จ่ายในการดำเนินการ(ร้อยละของรายได้ประชาชาติต่อหัว)	77.6	75.3	67.3	14.3	17.7



DB year	Reform
<b>DB2012</b>	No reform as measured by Doing Business.
<b>DB2013</b>	Korea made getting electricity less costly by introducing a new connection fee schedule and an installment payment system.
<b>DB2014</b>	No reform as measured by Doing Business.



DB year	Reform
<b>DB2012</b>	No reform as measured by Doing Business.
<b>DB2013</b>	No reform as measured by Doing Business.
<b>DB2014</b>	No reform as measured by Doing Business.



DB 2014 Rank 21 DB 2013 Rank 28

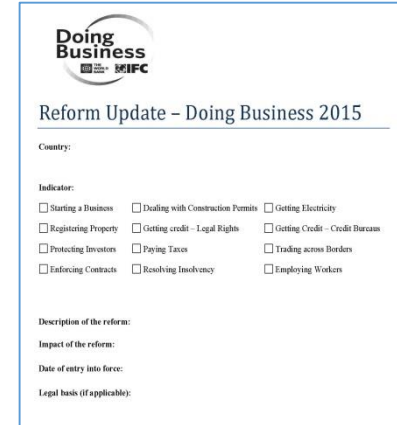
DB year	Reform
<b>DB2012</b>	No reform as measured by Doing Business.
<b>DB2013</b>	No reform as measured by Doing Business.
<b>DB2014</b>	Malaysia made getting electricity easier by increasing the efficiency of internal processes at the utility and improving its communication and dialogue with contractors.



## Reforms Guidelines

### Registering Property

Reforms impacting this indicator include any changes in laws; regulations; fees and/or practice that have an impact on the transfer of a land parcel with real estate on it from one party to another. These can include the combination or reduction of procedures, the optimization of business processes or the introduction of new systems that allow moving certain procedures back-office. Connecting or merging several agencies allows achieving similar results by eliminating inconsistencies and duplication of efforts. Reforms can also include an increase in administrative efficiency through simplification of processes that reduce the time for handling of information and speed-up service delivery. Digitalization of procedures (e.g. digitalization of all internal records and archives, the introduction of geographic information systems (GIS)) or introducing on-line based services can also impact the data on this indicator. Time limits and fee reductions also can also have an impact on the data published.



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Reform Update – Doing Business 2015

Country:

Indicator:

<input type="checkbox"/> Starting a Business	<input type="checkbox"/> Dealing with Construction Permits	<input type="checkbox"/> Getting Electricity
<input type="checkbox"/> Registering Property	<input type="checkbox"/> Getting credit – Legal Rights	<input type="checkbox"/> Getting Credit – Credit Bureaus
<input type="checkbox"/> Protecting Investors	<input type="checkbox"/> Paying Taxes	<input type="checkbox"/> Trading across Borders
<input type="checkbox"/> Enforcing Contracts	<input type="checkbox"/> Resolving Insolvency	<input type="checkbox"/> Employing Workers

Description of the reform:

Impact of the reform:

Date of entry into force:

Legal basis (if applicable):

## ด้านการจดทะเบียนทรัพย์สิน

ตัวชี้วัดที่ใช้ในการจัดอันดับ	อันดับของประเทศไทย			อันดับที่ 1 ของโลก	อันดับที่ 1 ของเอเชีย
	2012	2013	2014		
ด้านการจดทะเบียนทรัพย์สิน	28	26	29	จอร์เจีย	สิงคโปร์ (28)
จำนวนขั้นตอนตามกฎหมายที่จำเป็นในการจดทะเบียนทรัพย์สิน(ขั้นตอน)	2	2	2	1	5
ระยะเวลาในการดำเนินการ (วัน)	2	2	2	2	5.5
ค่าใช้จ่ายในการดำเนินการ (ร้อยละของมูลค่าทรัพย์สิน)	6.3	6.3	6.3	0	2.9



DB year	Reform
DB2009	Thailand reduced two taxes, the transfer fee from 2% to 0.01%, and the Specific Business Tax (SBT) from 3.3% to 0.11%. The cost reductions are provisional and valid for one year from March 2008 to allow the Thai government to assess the results of the reform in April 2009. As a result, the cost to transfer a property in Thailand has decreased from 6.3% to 1.13% of property value.
DB2010	No reform as measured by Doing Business.
DB2011	Thailand made registering property more costly by repealing a 2-year temporary tax reduction for property transfers.
DB2012	Thailand made registering property more expensive by increasing the registration fee.
DB2013	No reform as measured by Doing Business.
DB2014	No reform as measured by Doing Business.



DB year	Reform
DB2009	The Georgian National Agency of Public Registry (NAPR) has developed an online business registry which eliminates the requirement for legal entities to obtain several pre-registration documents. This reform has reduced the number of procedures required to register a property from 5 to 2, and time from 5 to 2 days. Moreover, the agency further simplified and reduced the registration fees to a single rate of GEL 50.
DB2010	No reform as measured by Doing Business.
DB2011	No reform as measured by Doing Business.
DB2012	No reform as measured by Doing Business.
DB2013	No reform as measured by Doing Business.
DB2014	No reform as measured by Doing Business.



DB 2014 Rank 28 DB 2013 Rank 35

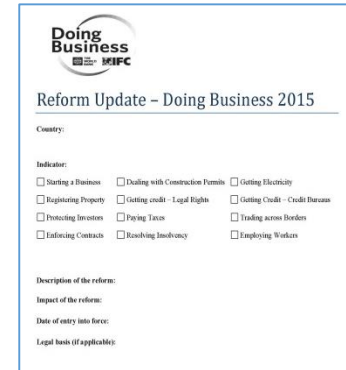
DB year	Reform
DB2009	No reform as measured by Doing Business.
DB2010	Singapore eased property registration by improving its computerized system
DB2011	No reform as measured by Doing Business.
DB2012	No reform as measured by Doing Business.
DB2013	No reform as measured by Doing Business.
DB2014	Singapore made transferring property easier by introducing an online procedure for property transfers.



## Reforms Guidelines

### Getting Credit – Legal Rights

Reforms impacting this indicator include adopting new legislation or making changes to the existing legislation covering the use of moveable property as collateral. Changes to laws affecting secured creditors rights in or outside bankruptcy procedures may also impact the data. The implementation of collateral registries is also considered a reform. These reforms must be completed (law passed and implemented) to be counted.



Doing Business  
WFP

Reform Update – Doing Business 2015

Country:

Indicator:

<input type="checkbox"/> Starting a Business	<input type="checkbox"/> Dealing with Construction Permits	<input type="checkbox"/> Getting Electricity
<input type="checkbox"/> Registering Property	<input type="checkbox"/> Getting credit – Legal Rights	<input type="checkbox"/> Getting Credit – Credit Bureaus
<input type="checkbox"/> Protecting Investors	<input type="checkbox"/> Paying Taxes	<input type="checkbox"/> Trading across Borders
<input type="checkbox"/> Enforcing Contracts	<input type="checkbox"/> Resolving Insolvency	<input type="checkbox"/> Employing Workers

Description of the reform:

Impact of the reform:

Date of entry into force:

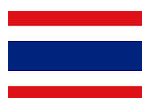
Legal basis of applicability:

### Getting Credit – Credit Information

Reforms impacting this indicator include the adoption of new major laws governing credit reporting (e.g. special credit bureau law, data protection law, consumer protection law) or the establishment of a credit bureau or registry for the first time in the economy. Reforms are also recorded if an existing credit bureau or registry starts to: (i) distribute data on both firms and individuals, (ii) distribute both positive and negative data, (iii) distribute data from retailers and utilities, (iv) distribute 2-10 years of historical data, (v) distribute data on loan amounts below 1% of income per capita, (vi) provide a credit report to borrowers free of charge at least once per year, (vii) establish online access to data for banks and financial institutions, (viii) provide credit scores based on the bureau or registry's data as an additional service.

## ด้านการได้รับสินเชื่อ

ตัวชี้วัดที่ใช้ในการจัดอันดับ	อันดับของประเทศไทย			อันดับที่ 1 ของโลก/ เอเชีย
	2012	2013	2014	
ด้านการได้รับสินเชื่อ	67	70	73	มาเลเซีย
ดัชนีความลึกของข้อมูลเครดิต	5	5	5	6
ดัชนีความแข็งแกร่งของสิทธิทางกฎหมาย	5	5	5	10



DB year	Reform
DB2009	No reform as measured by Doing Business.
DB2010	No reform as measured by Doing Business.
DB2011	No reform as measured by Doing Business.
DB2012	No reform as measured by Doing Business.
DB2013	No reform as measured by Doing Business.
DB2014	No reform as measured by Doing Business.



DB year	Reform
DB2009	No reform as measured by Doing Business.
DB2010	No reform as measured by Doing Business.
DB2011	No reform as measured by Doing Business.
DB2012	No reform as measured by Doing Business.
DB2013	No reform as measured by Doing Business.
DB2014	No reform as measured by Doing Business.



DB 2014 Rank 3 DB 2013 Rank 11

DB year	Reform
DB2009	No reform as measured by Doing Business.
DB2010	No reform as measured by Doing Business.
DB2011	Singapore improved its credit information system by collecting and distributing information on firms.
DB2012	No reform as measured by Doing Business.
DB2013	No reform as measured by Doing Business.
DB2014	Singapore improved its credit information system by guaranteeing by law borrowers' right to inspect their own data.



## Reforms Guidelines

### Protecting Investors

This indicator captures four types of regulatory reforms: (i) reforms to the approval process of transactions with interested parties by business corporations, (ii) reforms to the disclosure requirements of transactions with interested parties, (iii) reforms to standards of duty and liability applicable to directors of corporations, (iv) reforms to the rules of civil procedure with regards to pre-litigation investigation, compelling evidence in court, and questioning witnesses and opposing parties in court.



### Reform Update – Doing Business 2015

Country:

Indicator:

- |   |  |  |
|---|--|--|
| <input type="checkbox"/> Starting a Business  | <input type="checkbox"/> Dealing with Construction Permits | <input type="checkbox"/> Getting Electricity             |
| <input type="checkbox"/> Registering Property | <input type="checkbox"/> Getting credit – Legal Rights     | <input type="checkbox"/> Getting Credit – Credit Bureaus |
| <input type="checkbox"/> Protecting Investors | <input type="checkbox"/> Paying Taxes                      | <input type="checkbox"/> Trading across Borders          |
| <input type="checkbox"/> Enforcing Contracts  | <input type="checkbox"/> Resolving Insolvency              | <input type="checkbox"/> Employing Workers               |

Description of the reform:

Impact of the reform:

Date of entry into force:

Legal basis (if applicable):

## ด้านการคุ้มครองผู้ลงทุน

ตัวชี้วัดที่ใช้ในการจัดอันดับ	อันดับของประเทศไทย			อันดับที่ 1 ของโลก	อันดับที่ 1 ของเอเชีย
	2012	2013	2014		
การคุ้มครองผู้ลงทุน	13	13	12	นิวซีแลนด์	สิงคโปร์ (2)
ดัชนีการเปิดเผยข้อมูล	10	10	10	10	10
ดัชนีความสามารถในการเรียกร้องให้ผู้บริหารชดใช้ความเสียหาย	7	7	7	9	9
ดัชนีความสะดวกในการฟ้องคดีของผู้ถือหุ้น	6	6	6	10	9
ดัชนีความแข็งแกร่งในการคุ้มครองสิทธินักลงทุน	7.7	7.7	7.7	9.7	9.3



DB year	Reform
DB2009	Thailand strengthened investor protections by increasing director duties and remedies in case of related-party transactions.
DB2010	No reform as measured by Doing Business.
DB2011	No reform as measured by Doing Business.
DB2012	No reform as measured by Doing Business.
DB2013	No reform as measured by Doing Business.
DB2014	No reform as measured by Doing Business.



DB year	Reform
DB2009	No reform as measured by Doing Business.
DB2010	No reform as measured by Doing Business.
DB2011	No reform as measured by Doing Business.
DB2012	No reform as measured by Doing Business.
DB2013	No reform as measured by Doing Business.
DB2014	No reform as measured by Doing Business.



DB year	Reform
DB2009	No reform as measured by Doing Business.
DB2010	No reform as measured by Doing Business.
DB2011	No reform as measured by Doing Business.
DB2012	No reform as measured by Doing Business.
DB2013	No reform as measured by Doing Business.
DB2014	No reform as measured by Doing Business.





## Reforms Guidelines

### Paying Taxes

Reforms impacting this indicator include a minimum of 2 percentage point reduction in corporate income statutory tax rate; a minimum of 1 percentage point reduction in the statutory rates of labor taxes and mandatory contributions; a minimum of 10% reduction in compliance time. Reforms may also include the introduction of electronic filing and payment (if used by the majority of businesses of the size similar to the case study company); major revision of tax laws; elimination of taxes; reduction in the number of tax payments or replacement of Cascading Sales Tax by Value Added Tax.



### Reform Update – Doing Business 2015

Country:

Indicator:

- |   |  |  |
|---|--|--|
| <input type="checkbox"/> Starting a Business  | <input type="checkbox"/> Dealing with Construction Permits | <input type="checkbox"/> Getting Electricity             |
| <input type="checkbox"/> Registering Property | <input type="checkbox"/> Getting credit – Legal Rights     | <input type="checkbox"/> Getting Credit – Credit Bureaus |
| <input type="checkbox"/> Protecting Investors | <input type="checkbox"/> Paying Taxes                      | <input type="checkbox"/> Trading across Borders          |
| <input type="checkbox"/> Enforcing Contracts  | <input type="checkbox"/> Resolving Insolvency              | <input type="checkbox"/> Employing Workers               |

Description of the reform:

Impact of the reform:

Date of entry into force:

Legal basis (if applicable):

## ด้านการชำระภาษี

ตัวชี้วัดที่ใช้ในการจัดอันดับ	อันดับของประเทศไทย			อันดับที่ 1 ของโลก	อันดับที่ 1 ของเอเชีย
	2012	2013	2014		
ด้านการชำระภาษี	100	96	70	สหรัฐอาหรับเอมิเรตส์	ฮ่องกง (4)
จำนวนของภาษีที่ต้องจ่าย (รายการ)	23	22	22	4	3
ระยะเวลาโดยรวมของการจ่ายภาษี (ชั่วโมง)	264	264	264	12	78
อัตราร้อยละของภาษีที่ต้องชำระเมื่อเทียบกับรายได้ (% profit)	37.5	37.6	29.8	14.9	22.9



DB year	Reform
DB2009	The government has facilitated e-payments and online filing. Expected tax changes in 2008 include the exemption of companies with taxable income not exceeding THB 1.2 million from corporate income tax and concessionary 25% rates for newly listed companies. The special business tax on property transactions is reduced from 3% to 0.1% and for property transfer and mortgage fees, reduced to 0.01%.
DB2010	No reform as measured by Doing Business.
DB2011	Thailand temporarily lowered taxes on business by reducing its specific business tax for 12 months.
DB2012	No reform as measured by Doing Business.
DB2013	Thailand made paying taxes less costly for companies by reducing the profit tax rate.
DB2014	Thailand made paying taxes less costly for companies by reducing employers' social security contribution rate.



DB year	Reform
DB2009	No reform as measured by Doing Business.
DB2010	No reform as measured by Doing Business.
DB2011	No reform as measured by Doing Business.
DB2012	No reform as measured by Doing Business.
DB2013	The United Arab Emirates made paying taxes easier for companies by establishing an online filing and payment system for social security contributions.
DB2014	No reform as measured by Doing Business.

DB 2014 Rank 25 DB 2013 Rank 29



DB year	Reform
DB2009	No reform as measured by Doing Business.
DB2010	Korea has reduced the burden on business by accelerating its corporate income tax reduction programme from a 5-year programme to a 3-year programme. The top rate will be cut from 25% to 20% by 2010.
DB2011	No reform as measured by Doing Business.
DB2012	Korea eased the administrative burden of paying taxes for firms by merging several taxes, allowing 4 labor taxes and contributions to be paid jointly and continuing to increase the use of the online tax payment system.
DB2013	Korea made paying taxes less costly for companies by reducing the profit tax rate.
DB2014	No reform as measured by Doing Business.



## Reforms Guidelines

### Trading across Borders

Reforms impacting this indicator include any changes in laws; regulations; fees and/or practice that have an impact on trading of products in a container through seaport. These can relate to the following areas: introduction or improvement of the electronic systems for documents submission; introduction of other electronic systems that significantly improve work and coordination between customs and port authorities; implementation of risk-based inspections and Single Windows; improvements in the sea port infrastructure; streamlining of Customs procedures and reduction of required documents by Customs and/or seaport and and/or other relevant authorities.



### Reform Update – Doing Business 2015

Country:

Indicator:

- |   |  |  |
|---|--|--|
| <input type="checkbox"/> Starting a Business  | <input type="checkbox"/> Dealing with Construction Permits | <input type="checkbox"/> Getting Electricity             |
| <input type="checkbox"/> Registering Property | <input type="checkbox"/> Getting credit – Legal Rights     | <input type="checkbox"/> Getting Credit – Credit Bureaus |
| <input type="checkbox"/> Protecting Investors | <input type="checkbox"/> Paying Taxes                      | <input type="checkbox"/> Trading across Borders          |
| <input type="checkbox"/> Enforcing Contracts  | <input type="checkbox"/> Resolving Insolvency              | <input type="checkbox"/> Employing Workers               |

Description of the reform:

Impact of the reform:

Date of entry into force:

Legal basis (if applicable):

## ด้านการค้าระหว่างประเทศ

ตัวชี้วัดที่ใช้ในการจัดอันดับ	อันดับของประเทศไทย			อันดับที่ 1 ของโลก /เอเชีย
	2012	2013	2014	
<b>ด้านการค้าระหว่างประเทศ</b>	<b>17</b>	<b>20</b>	<b>24</b>	<b>สิงคโปร์</b>
1) การส่งออก				
- จำนวนเอกสารที่ใช้	5	5	5	4
- เวลาที่จำเป็นในการดำเนินการตามขั้นตอน (วัน)	14	14	14	6
- ค่าใช้จ่ายที่ใช้ในการส่งออก(US\$ per container)	625	585	595	460
2) การนำเข้า				
- จำนวนเอกสารที่ใช้	5	5	5	3
- เวลาที่จำเป็นในการดำเนินการตามขั้นตอน (วัน)	13	13	13	4
- ค่าใช้จ่ายที่ใช้ในการส่งออก(US\$ per container)	750	750	760	440



DB year	Reform
DB2009	Upgrading the EDI system led to a decrease in time and documents for export and import.
DB2010	No reform as measured by Doing Business.
DB2011	No reform as measured by Doing Business.
DB2012	No reform as measured by Doing Business.
DB2013	No reform as measured by Doing Business.
DB2014	No reform as measured by Doing Business.



DB year	Reform
DB2009	No reform as measured by Doing Business.
DB2010	No reform as measured by Doing Business.
DB2011	No reform as measured by Doing Business.
DB2012	No reform as measured by Doing Business.
DB2013	No reform as measured by Doing Business.
DB2014	No reform as measured by Doing Business.



DB 2014 Rank 4

DB year	Reform
DB2009	No reform as measured by Doing Business.
DB2010	Trading across borders in Dubai, UAE has improved due to greater capacity at the container terminal, the elimination of the terminal handling receipt as a necessary document, and increased trade finance products.
DB2011	The United Arab Emirates streamlined document preparation and reduced the time to trade with the launch of Dubai Customs' comprehensive new customs system, Mirsal 2.
DB2012	No reform as measured by Doing Business.
DB2013	No reform as measured by Doing Business.
DB2014	No reform as measured by Doing Business.



## Reforms Guidelines

### Enforcing Contracts

Reforms affecting this indicator include those having an impact on the time and cost of judicial commercial disputes. Reforms can be amendments to civil procedural rules, changes in the rules determining jurisdiction or appointment of new judges or reorganization of the judicial system. Reforms may also include the creation of a new commercial court, the introduction of e-filing, the introduction of mediation or arbitration and amendments to case management systems.



### Reform Update – Doing Business 2015

Country:

Indicator:

- |   |  |  |
|---|--|--|
| <input type="checkbox"/> Starting a Business  | <input type="checkbox"/> Dealing with Construction Permits | <input type="checkbox"/> Getting Electricity             |
| <input type="checkbox"/> Registering Property | <input type="checkbox"/> Getting credit – Legal Rights     | <input type="checkbox"/> Getting Credit – Credit Bureaus |
| <input type="checkbox"/> Protecting Investors | <input type="checkbox"/> Paying Taxes                      | <input type="checkbox"/> Trading across Borders          |
| <input type="checkbox"/> Enforcing Contracts  | <input type="checkbox"/> Resolving Insolvency              | <input type="checkbox"/> Employing Workers               |

Description of the reform:

Impact of the reform:

Date of entry into force:

Legal basis (if applicable):

## ด้านการบังคับให้เป็นไปตามข้อตกลง

ตัวชี้วัดที่ใช้ในการจัดอันดับ	อันดับของประเทศไทย			อันดับที่ 1 ของโลก	อันดับที่ 1 ของเอเชีย
	2012	2013	2014		
ด้านการบังคับให้เป็นไปตามข้อตกลง	24	23	22	ลักซัมเบิร์ก	เกาหลี (2)
จำนวนขั้นตอนการทำงาน (ขั้นตอน)	36	36	36	26	33
ระยะเวลา (วัน)	479	440	440	321	230
ค่าใช้จ่าย (% ของมูลค่าหนี้)	12.3	15.0	15.0	9.7	10.3



DB year	Reform
DB2009	No reform as measured by Doing Business.
DB2010	No reform as measured by Doing Business.
DB2011	No reform as measured by Doing Business.
DB2012	No reform as measured by Doing Business.
DB2013	No reform as measured by Doing Business.
DB2014	No reform as measured by Doing Business.



DB year	Reform
DB2009	No reform as measured by Doing Business.
DB2010	No reform as measured by Doing Business.
DB2011	No reform as measured by Doing Business.
DB2012	No reform as measured by Doing Business.
DB2013	No reform as measured by Doing Business.
DB2014	No reform as measured by Doing Business.



DB year	Reform
DB2009	No reform as measured by Doing Business.
DB2010	No reform as measured by Doing Business.
DB2011	No reform as measured by Doing Business.
DB2012	Korea made filing a commercial case easier by introducing an electronic case filing system.
DB2013	No reform as measured by Doing Business.
DB2014	No reform as measured by Doing Business.



## Reforms Guidelines

### Resolving Insolvency

Reforms impacting this indicator include any changes in laws; regulations; fees, and/or practice that impact the time, cost or the likelihood of preserving a debtor's company as a going concern. These may include those affecting the legal (e.g. new bankruptcy laws), regulatory (e.g. rules governing licensing of insolvency administrators or administrative frameworks (e.g. new bankruptcy courts). These reforms must be completed (law passed and implemented) to be counted.



### Reform Update – Doing Business 2015

Country:

Indicator:

- |   |  |  |
|---|--|--|
| <input type="checkbox"/> Starting a Business  | <input type="checkbox"/> Dealing with Construction Permits | <input type="checkbox"/> Getting Electricity             |
| <input type="checkbox"/> Registering Property | <input type="checkbox"/> Getting credit – Legal Rights     | <input type="checkbox"/> Getting Credit – Credit Bureaus |
| <input type="checkbox"/> Protecting Investors | <input type="checkbox"/> Paying Taxes                      | <input type="checkbox"/> Trading across Borders          |
| <input type="checkbox"/> Enforcing Contracts  | <input type="checkbox"/> Resolving Insolvency              | <input type="checkbox"/> Employing Workers               |

Description of the reform:

Impact of the reform:

Date of entry into force:

Legal basis (if applicable):



## ด้านการแก้ปัญหาการล้มละลาย

ตัวชี้วัดที่ใช้ในการจัดอันดับ	อันดับของประเทศไทย			อันดับที่ 1 ของโลก / เอเชีย
	2012	2013	2014	
ด้านการแก้ปัญหาการล้มละลาย	51	58	58	ญี่ปุ่น
ระยะเวลา (ปี)	2.7	2.7	2.7	0.6
ค่าใช้จ่าย (ร้อยละของมูลค่าอสังหาริมทรัพย์)	36	36	36	4
อัตราเงินที่ได้คืน (เซ็นต์ต่อดอลลาร์)	43.3	42.4	42.2	92.8



DB year	Reform
DB2009	No reform as measured by Doing Business.
DB2010	No reform as measured by Doing Business.
DB2011	No reform as measured by Doing Business.
DB2012	No reform as measured by Doing Business.
DB2013	No reform as measured by Doing Business.
DB2014	No reform as measured by Doing Business.



DB year	Reform
DB2009	No reform as measured by Doing Business.
DB2010	No reform as measured by Doing Business.
DB2011	Japan made it easier to deal with insolvency by establishing a new entity, the Enterprise Turnaround Initiative Corporation, to support the revitalization of companies suffering from excessive debt but professionally managed.
DB2012	No reform as measured by Doing Business.
DB2013	No reform as measured by Doing Business.
DB2014	No reform as measured by Doing Business.

DB 2014 Rank 15



DB year	Reform
DB2009	No reform as measured by Doing Business.
DB2010	No reform as measured by Doing Business.
DB2011	Korea made it easier to deal with insolvency by introducing postfiling financing, granting superpriority to the repayment of loans given to companies undergoing reorganization.
DB2012	No reform as measured by Doing Business.
DB2013	Korea expedited the insolvency process by implementing a fast track for company rehabilitation.
DB2014	No reform as measured by Doing Business.

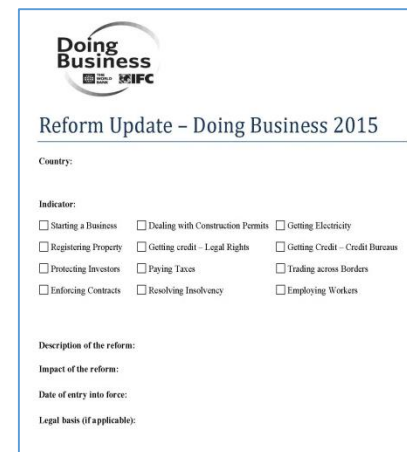




## Reforms Guidelines

### Employing Workers

Reforms impacting this indicator include those affecting the hiring and redundancy of workers, the resolution of labor disputes and the eligibility of workers for various benefits. For instance, significant amendment to the Labor Code (or any other relevant labor regulation), implementation of specific measures such as changes to the maximum legal duration of fixed-term contracts, changes in the way severance payments or notice periods are calculated in case of dismissal of a worker. Other reforms relating to the resolution of labor disputes and to the eligibility of workers for various benefits (health insurance, unemployment benefits, and paternity leave and retirement pensions) may also be considered.



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Reform Update - Doing Business 2015

Country:

Indicator:

<input type="checkbox"/> Starting a Business	<input type="checkbox"/> Dealing with Construction Permits	<input type="checkbox"/> Getting Electricity
<input type="checkbox"/> Registering Property	<input type="checkbox"/> Getting credit - Legal Rights	<input type="checkbox"/> Getting Credit - Credit Bureau
<input type="checkbox"/> Protecting Investors	<input type="checkbox"/> Paying Taxes	<input type="checkbox"/> Trading across Borders
<input type="checkbox"/> Enforcing Contracts	<input type="checkbox"/> Resolving Insolvency	<input type="checkbox"/> Employing Workers

Description of the reform:

Impact of the reform:


Date of entry into force:

Legal basis (if applicable):

กิจกรรม	ม.ค.	ก.พ.	มี.ค.	เม.ย.	พ.ค.	มิ.ย.	ก.ค.	ส.ค.	ก.ย.	ต.ค.	พ.ย.	ธ.ค.
ธนาคารโลกส่งแบบสำรวจและเก็บข้อมูล												
ธนาคารโลกวิเคราะห์และสรุปข้อมูล												
ธนาคารโลกเขียนรายงานผลการวิจัย												
ธนาคารโลกประกาศผลการจัดอันดับ												



ส่งข้อมูล Reform ของไทยให้ World Bank ใช้เป็นข้อมูลจัดอันดับ DB2015 ภายใน 30 พ.ค. 57



Reform Update – Doing Business 2015

Country:

Indicator:

☐ Starting a Business
☐ Dealing with Construction Permits
☐ Getting Electricity

☐ Registering Property
☐ Getting credit – Legal Rights
☐ Getting Credit – Credit Bureaus

☐ Protecting Investors
☐ Paying Taxes
☐ Trading across Borders

☐ Enforcing Contracts
☐ Resolving Insolvency
☐ Employing Workers

Description of the reform:

Impact of the reform:

Date of entry into force:

Legal basis (if applicable):



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