

การพัฒนาบริการเพื่อเพิ่มขีดความสามารถในการประกอบธุรกิจ
ตามรายงานผลการวิจัย เรื่อง Doing Business ของธนาคารโลก

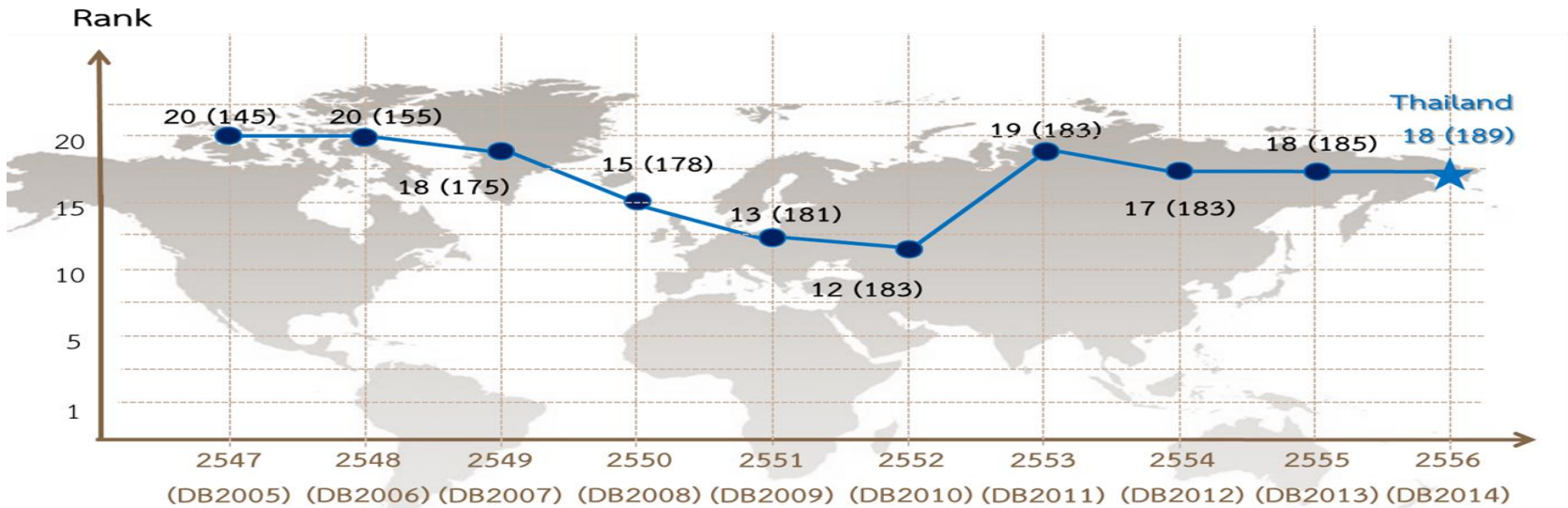
28 พฤษภาคม 2557

ณ โรงแรมโนโวเทล กรุงเทพฯ สยามสแควร์

ผลการจัดอันดับ Doing Business ของประเทศไทย



ผลการจัดอันดับ Ease of Doing Business



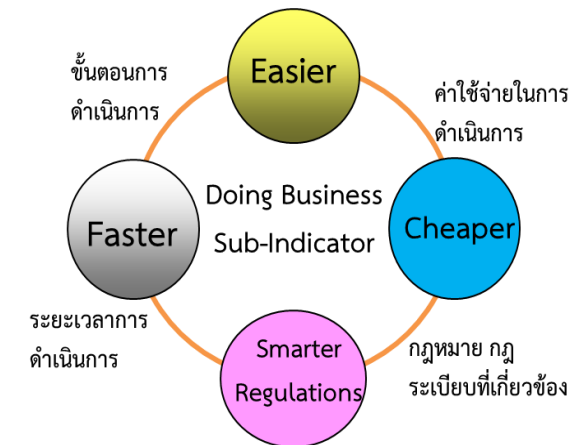
ผลการจัดอันดับ 30 อันดับแรกของโลก (DB2014)

| | |
|-------------------------|--------------------------|
| 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 | อันดับที่ 1 |
|---|--------------------|------|------|-------------|--------------|
| | 2012 | 2013 | 2014 | ของโลก | ของเอเชีย |
| 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



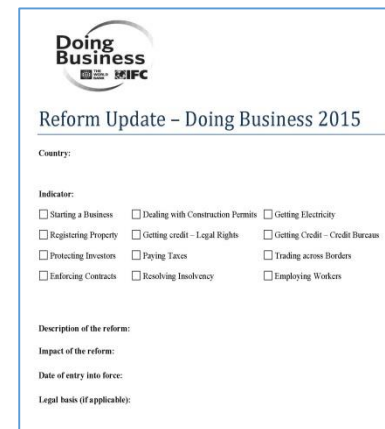
| DB year | Reform |
|---------|---|
| DB2009 | Companies act amendments simplified business registration processes through the introduction of e- lodgment resulting in time reduction. |
| DB2010 | Malaysia eased business start up with a new one stop shop service that helped in streamlining the registration 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).



The image shows a screenshot of a web form titled "Reform Update - Doing Business 2015". The form includes a "Country:" field, an "Indicator:" section with a grid of checkboxes for various indicators (Starting a Business, Dealing with Construction Permits, Getting Electricity, etc.), and sections for "Description of the reform:", "Impact of the reform:", "Date of entry into force:", and "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 (ร้อยละของรายได้ประชาชนติดต่อกัน) | 9.5 | 9.2 | 8.3 | 15.4 |



| 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. |



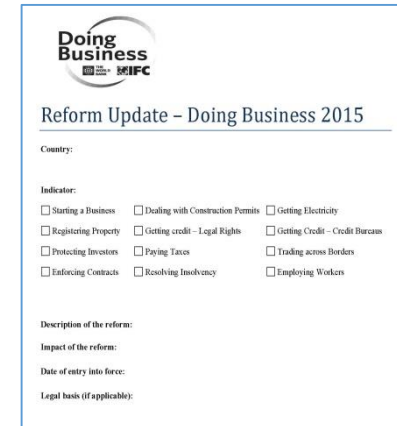
| DB year | Reform |
|---------|--|
| DB2009 | No reform as measured by Doing Business. |
| DB2010 | No reform as measured by Doing Business. |
| DB2011 | No reform as measured by Doing Business. |
| DB2012 | No reform as measured by Doing Business. |
| DB2013 | No reform as measured by Doing Business.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



Reforms Guidelines

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
THE WORLD BANK IFC

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



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



DB 2014 Rank 21 DB 2013 Rank 28

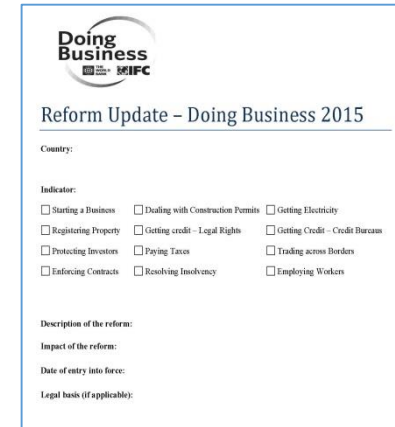
| DB year | Reform |
|---------------|---|
| DB2012 | No reform as measured by Doing Business. |
| DB2013 | No reform as measured by Doing Business. |
| DB2014 | Malaysia made getting electricity easier by increasing the efficiency of internal processes at the utility and improving its communication 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.



Doing Business
THE WORLD BANK IFC

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):

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. |



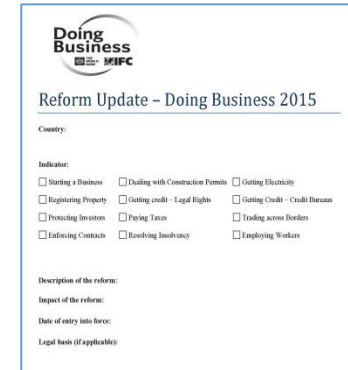
Reforms Guidelines

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.

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.



Doing Business
WORLD BANK IFC

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 of applicability:

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 | อันดับที่ 1 |
|---|--------------------|------|------|-------------|--------------|
| | 2012 | 2013 | 2014 | ของโลก | ของเอเชีย |
| 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 | 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 | 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. |



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 | อันดับที่ 1 |
|---|--------------------|------|------|----------------------|-------------|
| | 2012 | 2013 | 2014 | ของโลก | ของเอเชีย |
| 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 | |
| ด้านการค้าระหว่างประเทศ | 17 | 20 | 24 | สิงคโปร์ |
| 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 | ลักซิมเบิร์ก | 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 (เซนต์ต่อดอลลาร์) | 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



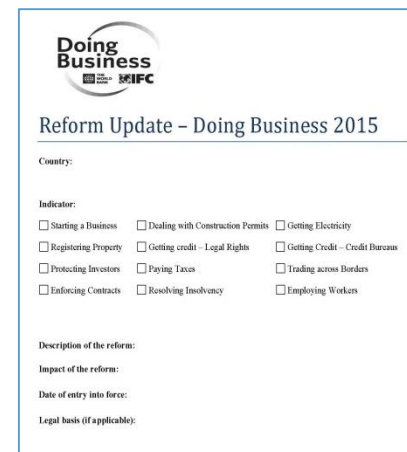
| DB year | Reform |
|---------|--|
| DB2009 | No reform as measured by Doing Business. |
| DB2010 | No reform as measured by Doing Business. |
| DB2011 | Korea made it easier to deal with insolvency by introducing postfiling financing, granting superpriority to the repayment of loans given to companies 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.



Doing Business
THE WORLD BANK IFC

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 Bureau
 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):

| 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

Doing Business
World Bank Group 

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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