



सत्यमेव जयते

भारत सरकार
वित्त मंत्रालय
राजस्व विभाग

GOVERNMENT OF INDIA

MINISTRY OF FINANCE

DEPARTMENT OF REVENUE



Business Ready (B-Ready)
By The World Bank Group (WBG)

Topic – Taxation

03 February, 2026, Pune, Maharashtra

Presentation Prepared in Association with DPIIT

World Bank Group's Doing Business Report

India's WBG Doing Business ranking improved from 142 to 63 in 5 years



Focused on Delhi and Mumbai

- DBR launched in 2002
- Measures business regulation aspects affecting small domestic firms
- Assessed- largest business city of 190 economies, Second city for 11 economies
- Assessment areas- Starting a business, Dealing with construction permits, Getting electricity, Registering property, Getting credit, Protecting minority investors, **Paying taxes**, Trading across borders, Enforcing contracts, and Resolving insolvency

Emphasis on process improvements and increasing digital communication with Government

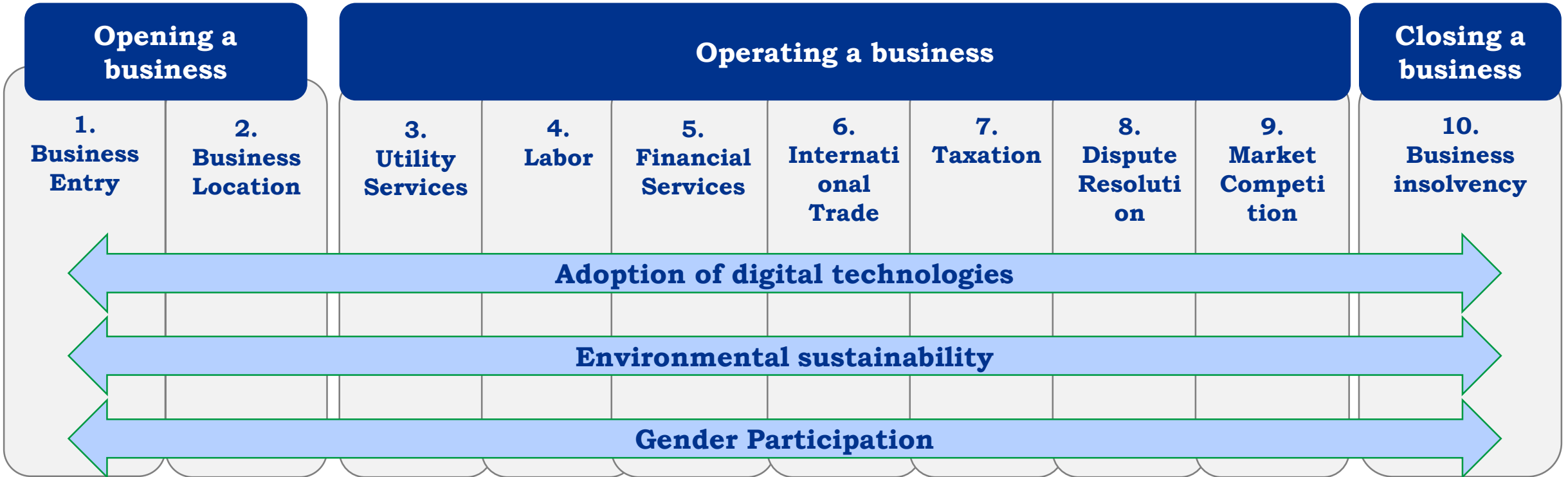
Discontinuation of Doing Business Report (DBR) in 2020

B-Ready Background

- **Business Ready (B-Ready)** project developed by World Bank Group for international benchmarking
- *Objective: To provide quantitative assessment of business environment for **private sector development**.*
- Emphasis on “quality of regulation” and its implementation through public services and their efficiency
- Data sources: **World Bank Enterprise Survey (WBES) and Expert Consultations**
 - Firm survey process initiated from January 2025
 - Expert Consultations starting in September 2025
- India’s B-Ready Report is expected to be published in **2026**

B-Ready Scope

Topics	Pillars	Categories	Sub-Categories	Indicators	Components	Questions
10	3			900+		1500+



Regulatory framework Rules and regulations, firms must follow	Public services Government provided facilities for compliance with regulations + business enabling public institutions and infrastructure	Efficiency Efficacy with which regulatory framework and related public services are combined in practice
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3 Assessment Pillars across 10 Topics

Pillar-I
Regulatory
Framework



Rules and regulations
that firms must follow as
they open, operate and
close a business

Pillar-II
Public Services



Government-provided
facilities for compliance
with regulations +
business-enabling **public**
institutions and
infrastructure

Pillar-III
Efficiency



Efficiency with which
regulatory framework and
public services are
combined in **Practice**



Topic-Taxation

Taxation assessment areas

- **Type of Taxes:** Corporate income-based taxes, Consumption taxes, Environment Tax and Social taxes and contributions
- Taxes administered at multiple levels/local level- **Tax in Mumbai for data collection through expert consultation**
- Tax **resident** of economy

Pillar-I

Regulatory Framework: Quality of Regulations on Taxation

1. Clarity and Transparency
2. Administrative Procedures
3. Environmental Taxes

Data Collection: Pvt. Sector Experts

Pillar-II

Public services: Public Services Provided by Tax Administration

1. Digital Services for Taxpayers
2. Data Management and System Integration in Tax Administration
3. Transparency
4. Tax Audits and Related disputes

Data Collection: Pvt. Sector Experts

Pillar-III

Efficiency: Operational Efficiency of Tax System in Practice

1. Time to Comply with Tax Regulations
2. Financial Burden of Firms

Data Collection: Enterprise Survey and Pvt. Sector Experts*

*Time to review tax dispute collected through consultation with experts because of limited experience with firms

Types of Experts Consulted

Expert's Professions	Tax advisors, consultants, accountants, lawyers, specialists, auditors, etc.
Areas of Specialization	Accounting, tax reporting and compliance; corporate tax law; environmental tax law; indirect taxation; tax administration law; tax dispute resolution; tax registration and deregistration procedures; tax review and enforcement; labor taxes and social contributions; etc.
Assessment of Experts' Knowledge and Experience Related to Regulations, Services, and Processes in Taxation	Years of experience in selected areas of specialization

Types of firms to be surveyed by WBG

Included	Excluded
SECTORS	
<ul style="list-style-type: none"> • Manufacturing (all subsectors) • Construction • Motor vehicles sales and repair • Wholesale • Retail • Hotels and restaurants • Storage, transportation, and communications • IT 	<ul style="list-style-type: none"> • Agriculture • Fishing • Mining • Public utilities • Financial intermediation • Public administration • Education, health and social work
ADDITIONAL CRITERIA	
5+ employees Formal (registered) firms Minimum of 1% private ownership	5 employees Informal firms 100% state-owned firms

Outreach Programs Conducted by TPRU:

- ❑ CBDT (Eastern Himalayan Trade Fair, Guwahati & Tax Payer Hubs, Bengaluru)**
- ❑ CBIC (Goa, Kerala, Ahmedabad)**
- ❑ ICAI (Kolkata, Bhubaneswar, Hyderabad, Chennai, Goa, Mumbai, Kalyan, Faridabad, Bhopal, Udaipur, Kurukshetra, Gwalior, Pimpri-Chinchwad (Pune), Ahmedabad, Bengaluru)**
- ❑ CII (Delhi)**
- ❑ Malabar Chamber of Commerce (Kozhikode)**
- ❑ Cochin Chamber of Commerce (Cochin)**
- ❑ Goa Chamber of Commerce & Industry (Goa)**
- ❑ Bangalore Chamber of Industry and Commerce (Bengaluru)**
- ❑ NASSCOM (Bengaluru)**
- ❑ Government to Government (New Zealand, Singapore & Hong Kong)**

Thank You