

ACCA



**PUBLIC TRUST
IN TAX 2024:
LATIN AMERICA
AND BEYOND**

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We are ACCA (the Association of Chartered Certified Accountants), a globally recognised professional accountancy body providing qualifications and advancing standards in accountancy worldwide.

Founded in 1904 to widen access to the accountancy profession, we've long championed inclusion and today proudly support a diverse community of over **252,500** members and **526,000** future members in **180** countries.

Our forward-looking qualifications, continuous learning and insights are respected and valued by employers in every sector. They equip individuals with the business and finance expertise and ethical judgement to create, protect and report the sustainable value delivered by organisations and economies.

Guided by our purpose and values, our vision is to develop the accountancy profession the world needs. Partnering with policymakers, standard-setters, the donor community, educators and other accountancy bodies, we're strengthening and building a profession that drives a sustainable future for all.

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[IFAC](https://www.ifac.org), by connecting and uniting its members, makes the accountancy profession truly global.

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About OECD

The OECD is an international organisation that works to build better policies by working with policy makers, stakeholders and citizens to establish evidence-based international standards with a view to finding solutions to social, economic and environmental challenges.

Find out more www.oecd.org

Foreword



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This year's Public Trust in Tax survey and report marks the most significant expansion in the initiative since it began in 2017. In the years since, the scope has expanded from G20 countries (plus New Zealand) to include a cross section of the largest countries by population in the different regions of the world. This year, we have not only expanded the scope of the survey to include a deep-dive focus on countries in Latin America, we have also expanded the partnership behind this project, with the OECD joining IFAC and ACCA.

As the OECD's work on tax morale has shown, trust is pivotal in establishing effective tax systems, but further work is needed to both measure trust in tax, and understand how to build it. Through the updates to the survey questions this year we provide new data on how people see the role of tax both in theory, and in their experiences, providing new insights on the views on, and performance of, the fiscal contract, to stimulate further dialogue on how to deliver it.

Indeed, all the data presented here is meant to facilitate an ongoing conversation about how to best support trust in tax systems and thereby support sustainable development. We look forward to engaging with policymakers, tax authorities, civil society, and the accountancy profession, among others, to drive evidence-based policy initiatives to support trust.

For IFAC and the ACCA, the findings regarding trust in professional tax accountants remain extremely important, and remind us of the unique role that the accountancy profession plays in the trust ecosystem.

For the OECD, the data in this report will provide a valuable contribution to our ongoing work on tax morale, and through combining the data here with other datasets, and experiences and insights from across the globe, we look forward to providing further analysis, best practices and guidance to support countries in building effective and trusted tax systems.



Key findings

Most people seem to support the fiscal contract in principle, but in many countries they don't see it working in practice

- While **52%** agree that their taxes are a contribution to the community rather than a cost to them, **25%** disagree.
- There is also a strong view that cheating on taxes is unacceptable, with **61%** saying it is never acceptable, while less than **3%** say it is always acceptable.
- Only **33%** agree that tax revenues in their country are spent for the public good, with **46%** disagreeing.
- Although **32%** agree that the public services and infrastructure are a fair return for the taxes they pay, **50%** disagree.

More people are able to navigate tax compliance than not, but there is still work to do

- A majority see the system for submitting tax returns as relatively easy and efficient – **52%** agree, while **22%** disagree.
- Even so, it is slightly less easy to pay or obtain refunds – **46%** agree that it is easy, and **28%** disagree – and survey respondents' comments indicate that repayments are particularly problematic.

The culture of tax administration is perceived less positively than the processes

- Of those that express a view, far more (**39%**) see the tax authority as an enforcement agency, versus **9%** who see it as supporting compliance.
- More say they are treated with respect and dignity than do not, but not by a wide margin (**42%** vs **28%**).
- While **29%** of respondents agreed that their views on the tax system are listened to, **50%** disagreed.
- Only **32%** agree that the tax system collects taxes in an equitable way, i.e. in proportion to ability to pay, **47%** disagreed.

People recognise the contrasting and sometimes conflicting attractiveness of both competition and cooperation at an international level

- In all countries, a majority agree that it is important to compete on tax policy to attract multinational entities (MNEs) (overall, a total of **68%** agree vs **13%** disagree).
- In all countries except Kenya more people agreed than disagreed that it is important for countries to compete on tax policy to increase revenues (overall, a total of **49%** agree vs **30%** disagree).
- Overall, **73%** of all respondents agreed that countries need to cooperate with each other to create a more coherent international tax system, vs **10%** disagreeing. A clear majority in every country (**63%** and above) support cooperation.

Latin American countries tend to have more negative views on tax than the other countries in the sample

- Across the survey, Latin American countries are consistently less positive than the regional averages for the sample countries in Africa and Asia.
- This is consistent with previous G20 survey results, where Mexico, Argentina and Brazil typically return lower trust and confidence scores than average.
- While there is some variety between the countries in Latin America, this is less than in the other regions. In Africa there is significant variation across the five sampled countries, with Egypt and to a less extent Cote d'Ivoire tending to have more positive views on taxation than the other countries. In Asia the three South East Asian countries (Malaysia, Philippines and Viet Nam) tended to show much more positive attitudes towards taxation than Pakistan and Kazakhstan.

Those with higher incomes tend to have a more positive view of the tax system, especially in Asia

- In all regions wealthier respondents were more likely to provide positive responses to their understanding of and experience with the tax system.
- In all regions wealthier respondents were more likely to support the fiscal contract in theory, and to report a positive experience of the fiscal contract in practice, though this was much more marked in Asia than other regions.
- Those on higher incomes were also more willing to pay more tax to fund development.

There are few significant differences in average responses between the genders

- In line with findings from other research women are less likely to justify cheating on taxes
- Men are more likely to consider competition to attract revenue or business to be appropriate, but there is no difference for cooperation.
- Women expressed slightly more positive sentiments about interactions with tax authorities than men in Africa and Asia, but this position was reversed in Latin America.

Tax accountants are the most trusted source of information on tax, and politicians the least

- People have the highest level of trust in tax information from professional tax accountants (**68%** trust/highly trust), while politicians are the least trusted actors in this regard, with a net trust deficit of **33%**.
- Social media reports are the only other category showing a net trust deficit (**-9%**) and while media reports show a small net positive balance (**9%**), **10%** highly distrust media reports, and a further **21%** distrust them.
- Overall, people trust tax authorities (**11%** net trust), though opinions are polarised and a significant minority (**32%**) either distrust or highly distrust their tax authority.

Even so, some of the more trusted sources of information are less frequently consulted

- The media are the most common source of information, followed by the tax authorities then social media. Politicians are the least consulted and professional accountants fifth out of the nine sources surveyed.
- Whilst all respondents report using at least one source of information on tax in most countries respondents appear to primarily rely on just one or two sources of information on tax.

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The names and representation of countries and territories used in this joint publication follow the practice of the OECD.

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Introduction

About this study

This edition of the Public Trust in Tax survey covers 26 countries, the largest number yet surveyed. It reflects the views of residents in countries with a combined population of over half a billion residents in each of Africa, Asia and Latin America, covering a cross section of legal and economic systems from G20 members to smaller and less developed jurisdictions. Building on previous Public Trust in Tax surveys and research by the OECD, we have taken a deeper dive into the economies of Latin America, exploring perceptions in some of the societies with the lowest levels of satisfaction with their tax systems.

By establishing the correlations between characteristics and attitudes we aim to help governments and tax authorities to understand where their strongest challenges lie, and how they might best approach resolution of the issues. Trust is a key component in tax morale, and understanding how taxpayers perceive the existing systems, and who is most trusted to help improve those perceptions, will be fundamental to building enhanced trust and with it engagement, helping to break the established circle of poverty and informal employment.¹



This report provides an overview of the findings from this survey, mostly aggregated at the regional and global levels. **Further data to accompany this report can be found [HERE](#)**



Methodology

This study is based on an online survey of 10,308 individuals from the following countries: Angola, Argentina, Bolivia, Brazil, Chile, Colombia, Costa Rica, Cote D'Ivoire, Dominican Republic, Ecuador, Egypt, El Salvador, Guatemala, Honduras, Kazakhstan, Kenya, Malaysia, Mexico, Nicaragua, Nigeria, Pakistan, Panama, Peru, Philippines and Viet Nam. The countries surveyed cover a range of economic, political, geographic and cultural conditions, and the survey focused closely on countries in Latin America, with eight each in South America and Central America (and Mexico), and five in each of Africa and Asia. The current estimated population of the surveyed countries is 1.566bn, including five of the seven largest non-G20 countries and representing 19.5% of the world population.

Over one-third (34.6%) of respondents reported household incomes of less than \$5,000 per year. Each successive income bracket saw a smaller proportion of overall respondents, with the exception of those earning \$100,000 or more, which outweighed the \$75,000 to \$100,000 category. A similar trend was also witnessed in previous work among the G20 countries last year² and the previous Global Perspectives survey (2022)³, although with different values for the individual bands. For educational attainment, the modal category was a bachelor's degree, as was also the case in last year's Trust in Tax survey, covering the G20. Across this year's sample of countries, 31.1% of respondents cited a bachelor's degree as their highest level of educational attainment, and 77.1% had undertaken some degree of higher education, both results being in line with the 2022 survey (34.1% and 81.0% respectively).

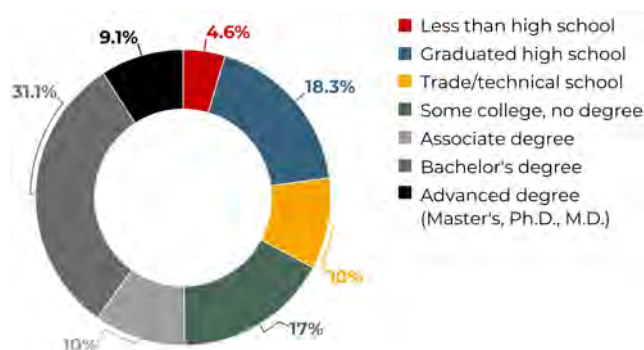
1 See OECD (2024), *Breaking the Vicious Circles of Informal Employment and Low-Paying Work*, OECD Publishing, Paris, <<https://doi.org/10.1787/f95c5a74-en>>.

2 *Public trust in tax: Building trust in tax for a sustainable future 2023*, ACCA Global.

3 *Public trust in tax: Global perspectives 2022*, ACCA Global.



FIGURE I.1: Educational level of respondents



The survey population was demographically balanced for age and gender but, as this was an online survey, availability was restricted to those with an internet connection. Internet penetration levels across the survey countries range from 32% (Pakistan) to 97% (Malaysia)⁴ and the income and education levels reported by respondents are consistent, with a bias to urbanised higher-income respondents, which is also reflected in the locations of respondents' IP (internet protocol) addresses and reported levels of engagement with tax authorities. The proportion of respondents indicating no direct engagement with tax authorities is consistent with proportions in the G20 survey work (although slight differences in methodology

preclude a direct comparison), suggesting stronger response rates from within the formal economy, which reflects the varying proportion of overall economic activity for each country.

While the results offer a 95% confidence interval for internet users in each country, the proportion of internet users in some countries and correlations with response patterns from G20 surveys suggest that the results will be more reflective of those who are (or should be) engaged with the tax systems as currently set up. Hence, the results will be of particular interest to tax authorities in consolidating existing relationships and focusing targeted taxpayer interventions.

FIGURE I.2: Respondents' household income in USD

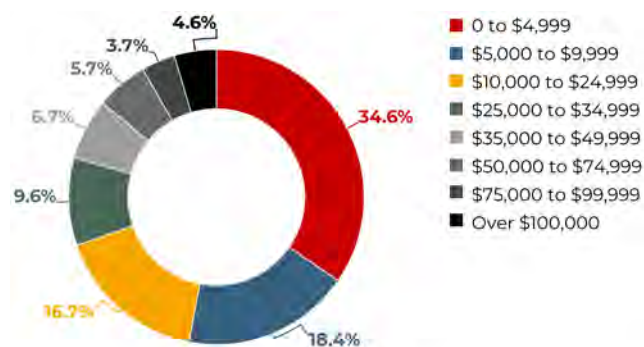
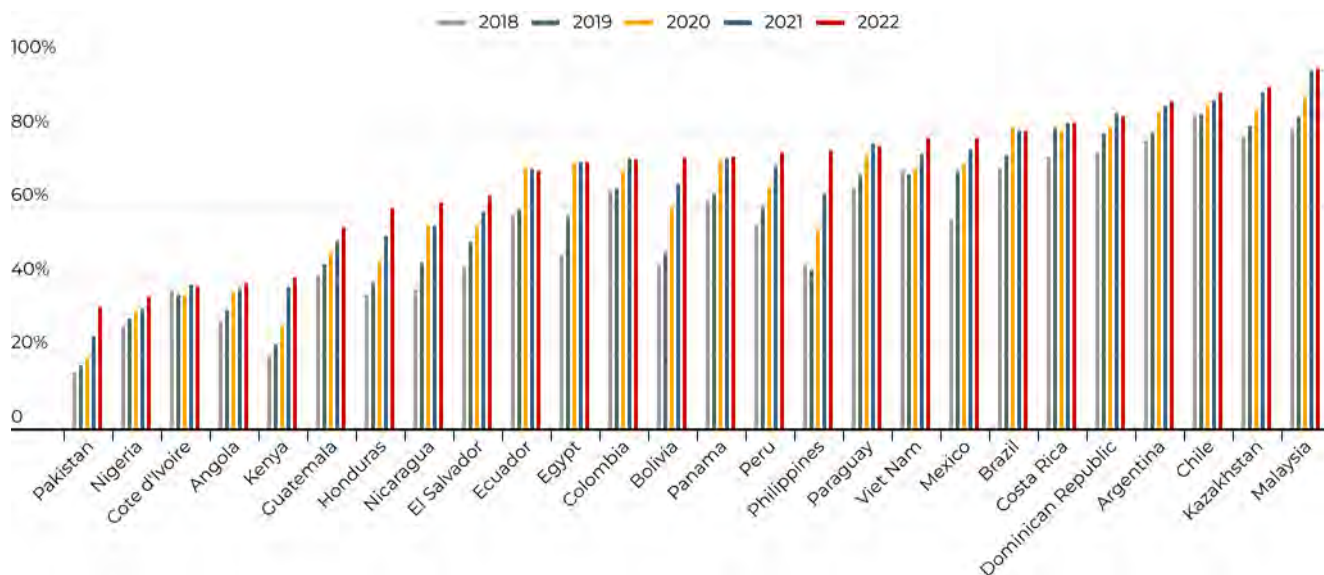


FIGURE I.3: Internet access by country



Source: World Development Indicators March 2024

4 [World Development Indicators](#), DataBank.

1. Perceptions

How taxpayers perceive the tax system, and the role of both governments and taxpayers in that system, is important, as it provides the backdrop against which any discussion on reform will need to take place.



The idea of the fiscal contract – that most citizens will willingly pay taxes in exchange for effective provision of public services – is, either implicitly or explicitly, at the heart of the design of most tax systems. Establishing the extent to which the fiscal contract exists, both in theory and practice, is therefore important to understand the current limits to reforming tax systems, and what might be needed to create the political space for future reforms.

Perceptions of fairness and equity in the tax system are also important determinants of the support for the tax system (see for example the framework developed by Dom, Custers, Davenport and Prichard⁵) and so the perceived progressiveness of the tax system is therefore important.

At a more practical level tax governance outcomes are also important (see Dom, Custers, Davenport and Prichard *ibid*), and how the tax administration is perceived from a coercive enforcer to a supportive facilitator, will shape how willing taxpayers are to be open and transparent with the tax administration.

Views on the role for the tax system in pursuing policy objectives, such as encouraging investment, or supporting the arts, will help determine how far governments use tax versus other policy levers.

Taxpayer education programmes are widely used by governments to engage with taxpayers (and future taxpayers) on the purpose and functioning of the tax system, as well seeking to build relationships between taxpayers and the tax administration. As such they have the potential to be a key resource for governments looking to adjust perceptions of the tax system to encourage compliance and create the space for reforms.⁶

5 Dom, Roel; Custers, Anna; Davenport, Stephen R.; Prichard, Wilson. 2022. *Innovations in Tax Compliance: Building Trust, Navigating Politics, and Tailoring Reform*. © Washington, DC: World Bank. <<http://hdl.handle.net/10986/36946>> License: CC BY 3.0 IGO.

6 OECD (2021), *Building Tax Culture, Compliance and Citizenship: A Global Source Book on Taxpayer Education*, Second Edition, OECD Publishing, Paris, <<https://doi.org/10.1787/48585eb1-en>>.

The fiscal contract in theory

- **There is evidence that, at least in principle, there is wide support for the fiscal contract:** across the sample, 52% agree that their taxes are a contribution to the community rather than a cost to them, while 25.4% disagree. Only in Brazil do more disagree than agree with the statement. Latin America is below average with 47% agreeing and 29% disagreeing. There is especially strong support in the African sample, with 65.2% agreeing and only 19.7% disagreeing.
- **We see strong support for the role for tax in sustainable development:** 60.6% of all respondents see tax as essential or important for sustainable development, and only 5% say there is no relationship. Argentina and Brazil were the only countries where the proportion seeing tax as important or essential in this respect fell below 50%. This is consistent with findings from previous G20 survey work and the 2022 Global Perspectives survey where perceptions of the link between taxes and sustainable development typically show an inverse correlation with the GDP per capita of the country.

FIGURE 1.1: Percentage of respondents who agree/disagree with the statement 'I view paying my taxes as a contribution to my community rather than a cost to me'. (Neutral responses not shown)

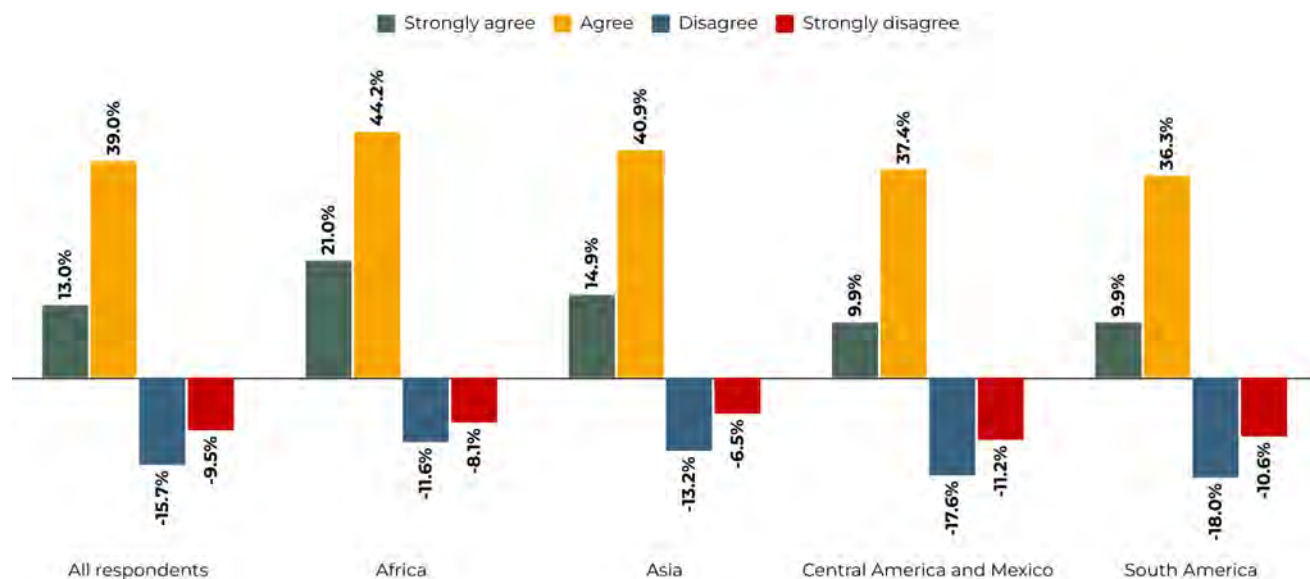
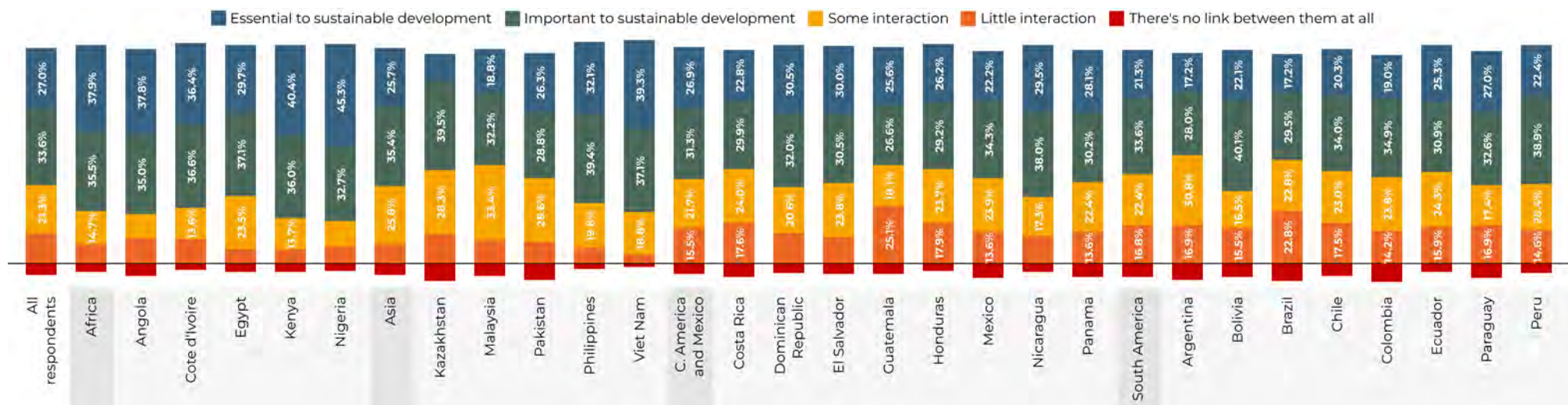


FIGURE 1.2: Extent to which respondents consider paying taxes as being connected with sustainable development



■ **There is a strong view that cheating on taxes is unacceptable**, with 61.5% saying it is never acceptable, while less than 3% say it is always acceptable. In all countries except Malaysia over 50% say it is never acceptable. While in most areas the three South East Asian countries in the sample have positive view of the role of taxation, it is notable that in this respect the South East Asian countries have the lowest proportion saying that cheating on taxes is never acceptable, at 54.1%. In line with previous finding from the OECD⁷, women are more likely to find cheating on taxes unacceptable, 64% of women said that cheating on taxes is never acceptable, compared to 59% of men. This gender split is seen in all regions.

■ **While more people view tax as primarily a legal, rather than moral, issue, a majority in Latin America see an equal or primary role for morals in tax.** Overall 44.6% see tax as primarily or mostly a question of laws, and just 15.3% as a matter of morals and fairness. This is consistent with equivalent data from previous surveys of G20 countries and the 2022 Global Perspectives survey. Regionally, there is some variation, with Latin American respondents tending to favour an equal blend of laws and morality (as opposed to regulation alone), more than respondents in Africa and Asia. 44.3% of respondents in Latin America see tax as an equal blend of laws and morality and 38.9% see tax as mostly/primarily legal, in Africa 30.6% see tax as an equal blend of laws and morality and 55.6% mostly/primarily legal, and in Asia 36% see tax as an equal blend of laws and morality and 52% as mostly/primarily legal.

FIGURE 1.3: Responses on a scale from 1 (Always) to 5 (Never) to the question ‘Do you justify cheating on taxes if you have the chance?’

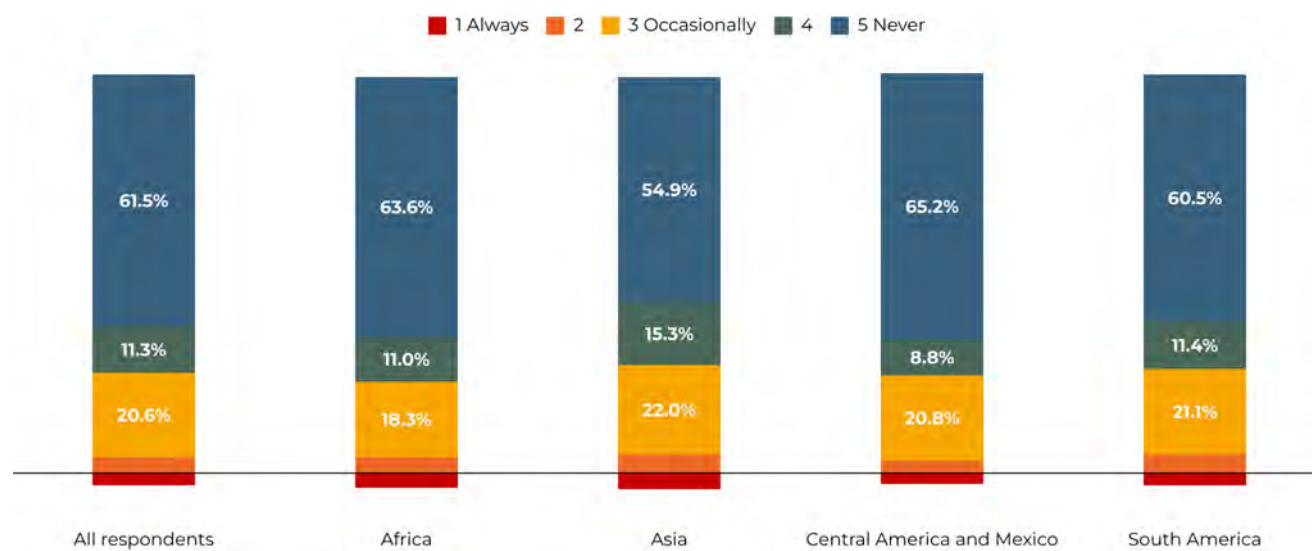
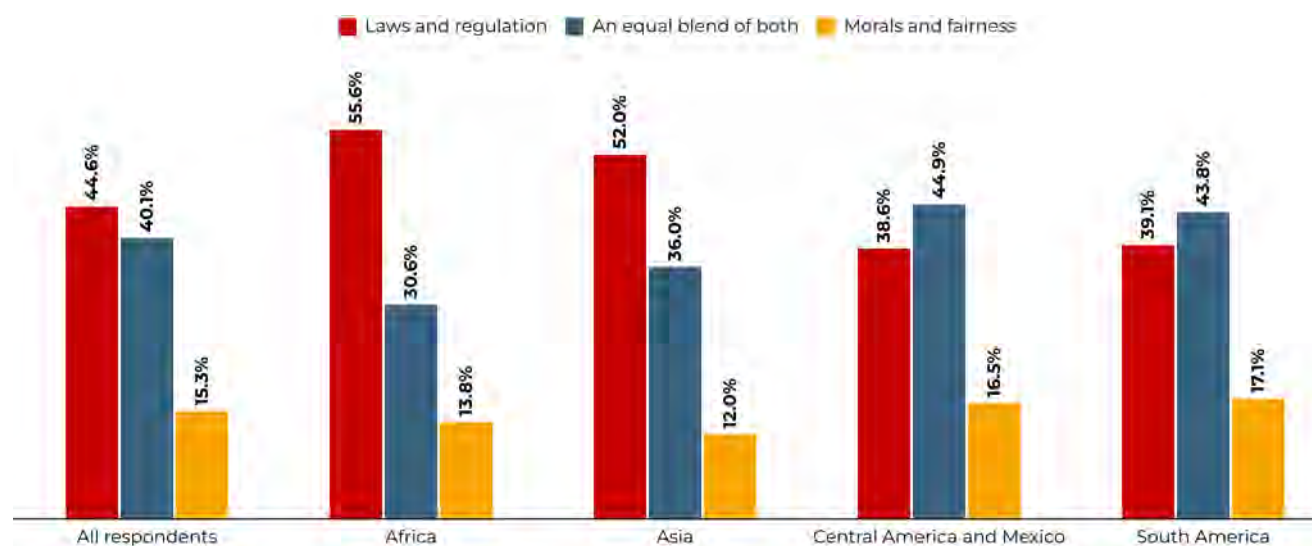


FIGURE 1.4: Respondents’ views – is tax mainly a matter of laws and regulation, or morals and fairness?



⁷ OECD (2019), *Tax Morale: What Drives People and Businesses to Pay Tax?*, OECD Publishing, Paris, <https://doi.org/10.1787/f3d8ea10-en>.

Equitableness and reasonableness of the tax system

- Only 32% agree that the tax system collects taxes in an equitable way, in proportion to ability to pay, though there is very high divergence. Responses range from a low of 18% agreeing in Bolivia and Colombia to 62% agreeing in Viet Nam. In only five countries did more agree than disagree: Cote d'Ivoire, Egypt, Malaysia, Nigeria, Philippines and Viet Nam. Latin America is most likely to disagree, with 53.8% disagreeing compared with 46.5% agreeing overall. Only 19.5% disagree in South East Asia. These findings are in line with data which shows the tax systems (before transfers) in Latin America are not progressive, while those in Asia and Africa are.⁸

- Despite the views on the equitableness of the tax system, there is a general view that businesses and those on high incomes groups are paying a reasonable amount of tax. While somewhat counter-intuitive given the views on the equitableness of the tax systems, in all the countries more agree than disagree that both local and MNE businesses are paying a reasonable amount of tax, with an average of 52.9% agreeing that local businesses pay a reasonable amount (23.8% disagree). While 55.8% agree that MNEs pay a reasonable amount, 28.0% disagree. In all countries except Kenya more agree that those on high incomes pay a reasonable amount of tax, with an average of 52.2% agreeing and 30.5% disagreeing.

All country specific data can be found [HERE](#)

FIGURE 1.5: Percentage of respondents who agree/disagree with the statement 'I believe that the tax system collects taxes in a way that is considered equitable and in proportion to taxpayers' ability to pay'. (Neutral responses not shown)

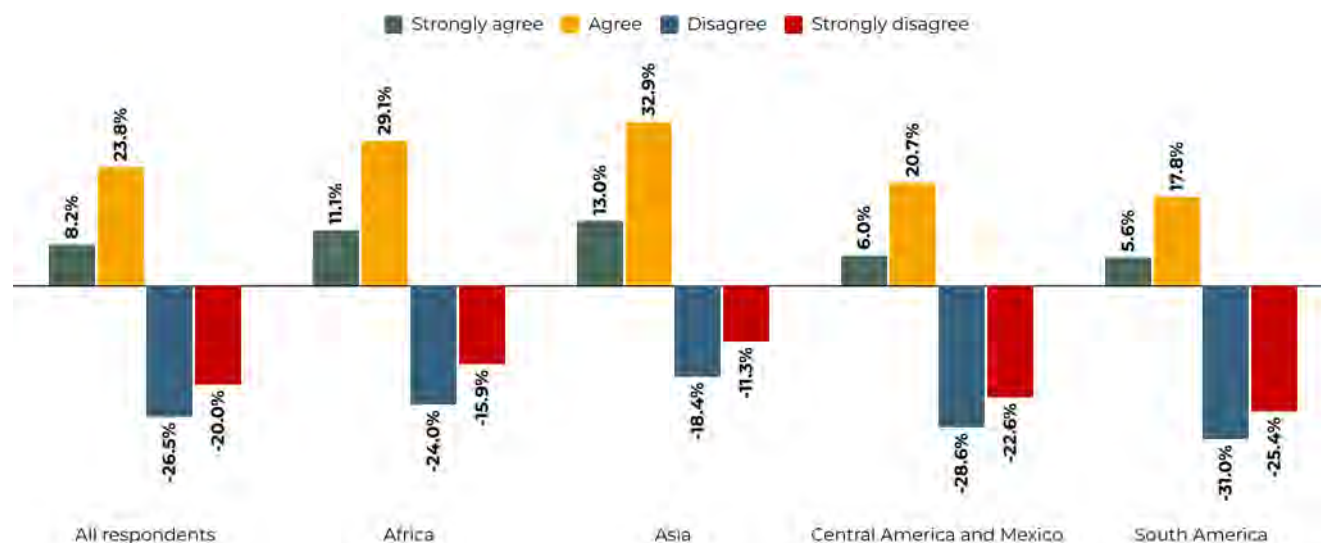
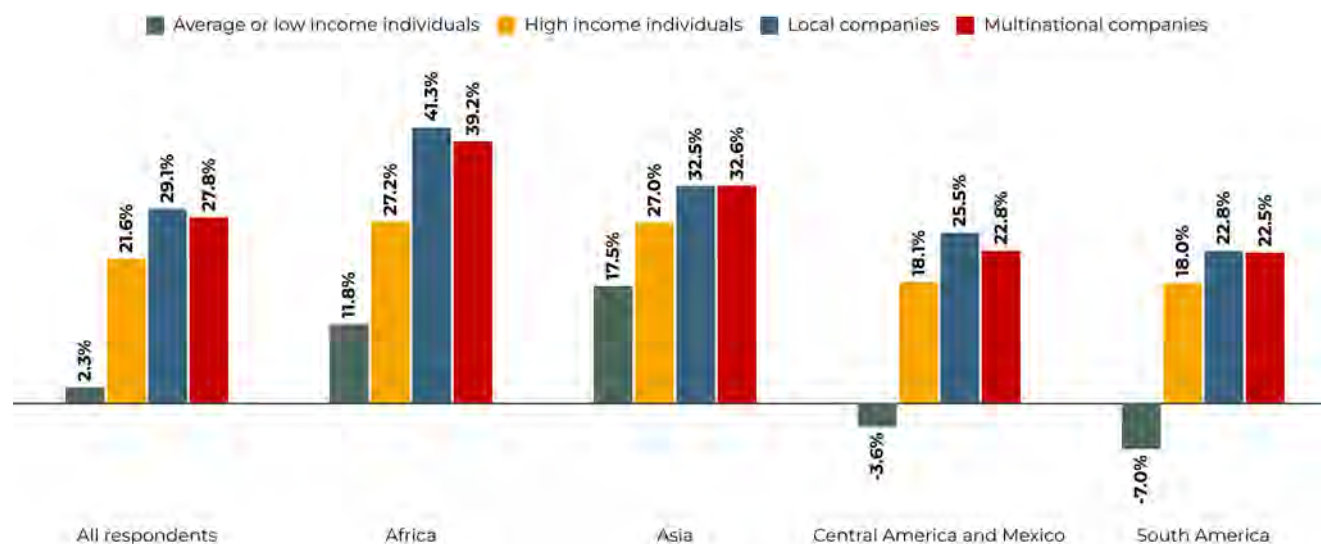


FIGURE 1.6: Percentage of respondents who agree that the respective groups are paying a reasonable amount of tax in their country less percentage who disagree



⁸ Fisher-Post, M and Gethin, A. 2023. *Government Redistribution and Development, Global Estimates of Tax-and-Transfer Progressivity, 1980-2019*, World Inequality Lab Working Paper Number 2023/17 accessed at https://www.inequalitylab.org/uploads/2023/10/WorldInequalityLab_WP2023_17_Government-Redistribution-and-Development_Final-1.pdf

- For low and average incomes the position is more varied, though on average, slightly more agree that they pay a reasonable amount than disagree – 39.9% vs 37.6% – though there is significant country variation. 12 countries show net positive agreement with the statement, while 14 have net negative sentiment, disagreeing with the statement. There is a clear regional difference between the countries from the Africa and Asia samples, with 47.4% of respondents there agreeing that low and average incomes pay a reasonable level, while just 35.2% agree in Latin America.
- The patterns in attitudes towards reasonableness of contribution are consistent with those on the appropriateness of tax minimisation. A majority of respondents considered it ‘appropriate’ or ‘highly appropriate’ for local companies (52.9%) and MNEs (52.5%) to minimise their taxes. Support for tax minimisation by high-income individuals showed a net positive score of 20.5% (48.1% vs 27.6%) while a smaller proportion considered it was appropriate for low-income individuals to minimise their taxes, with a net positive score of 17.3% (42.0% vs 24.7%). While there is a view that tax minimisation is generally appropriate, there are also very strong views against cheating on taxes, with 61% saying that cheating on taxes is never acceptable (see Figure 1.3).
- How the boundary between appropriate minimisation and unacceptable cheating should be established is not necessarily clear, while in the African and Asian sample a narrow majority of respondents see tax as primarily a matter of laws, in Latin America 44.3% see it as an equal mixture of laws and morals, and 16.8% see it primarily as matter of morals. This indicates that especially in Latin America both legal and moral influences on behaviour are important to most respondents, while even elsewhere there are very sizeable sections of society see morality as important in taxation.

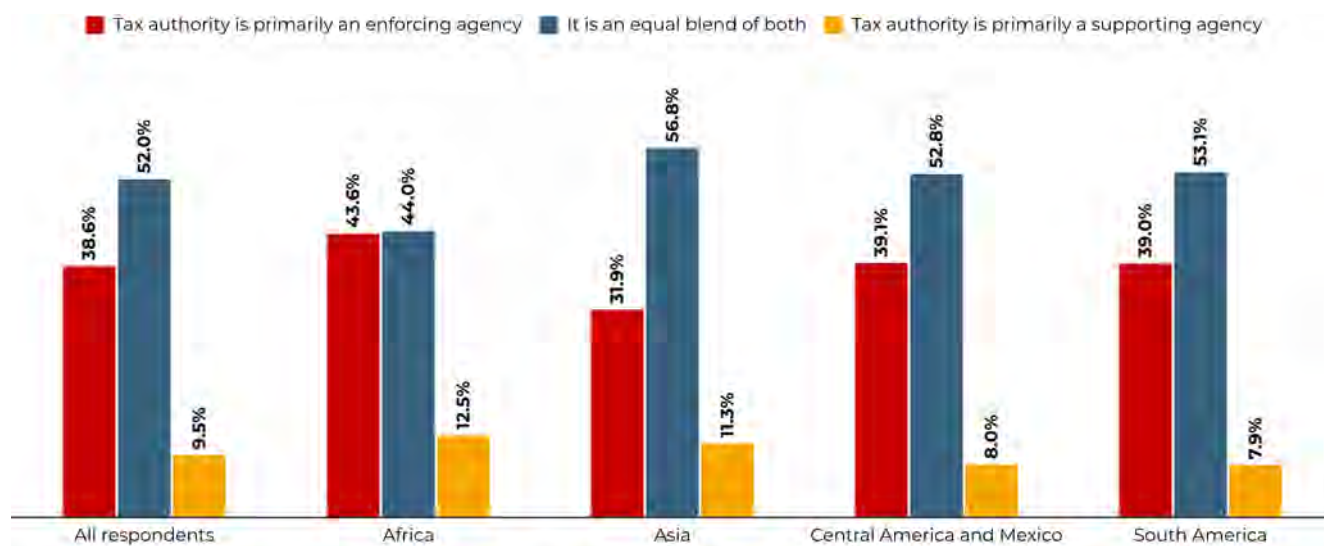
Role of the tax administration

- Of those that express a view, far more see the tax authority as an enforcement agency. 39% see the tax authority as primarily an enforcement agency, versus just 9% that see it as supporting compliance, though the majority (52%) of respondents view the tax authority’s role as an equal blend of enforcement and supporting compliance. In four countries the primary view was as an enforcement agency (Bolivia, Cote d’Ivoire, Kenya, Nigeria). Africa had the most polarised views, with the

‘THEY HAVE A VERY POOR RELATIONSHIP AND COMBATIVE ENFORCEMENT WITH THE PUBLIC.’
SURVEY RESPONDENT, KENYA

highest proportions seeing the tax authority as supporting compliance (12%) and as an enforcer (44%). Those in East Asia were least likely to express a view either way, with the lowest proportion seeing it as enforcement (30%) or as supporting compliance (8%).

FIGURE 1.7: Respondents’ views – How do you primarily perceive the role of the tax administration: as an enforcer that ensures compliance through oversight and penalties, focusing on punishing non-compliance with tax laws, or as service that supports honest taxpayers, helping in understanding and fulfilling their tax obligations easily and accurately?



‘THE GOVERNMENT TAX AGENCY COMES IN HANDY WHEN RETURNS ARE DUE AND IT IS QUITE SUPPORTING FOR THESE PARTICULAR SERVICES AS WELL AS ENFORCING TAXES.’

SURVEY RESPONDENT, KENYA

Taxpayer education

- **A majority of respondents have positive views of taxpayer education:** In all countries a majority of respondents had either received tax education at school and thought it useful (34.1% on average), or while not having received such education themselves, thought it would have been useful (28.1% on average).
- **The rates of actually having received tax education vary significantly.** Respondents in the African sample were more likely to report having being taught about taxation at school, with 69.9% of those who could recall stating that they were taught about taxation at school. The Asian sample was similar at 69.3%, while in Latin America

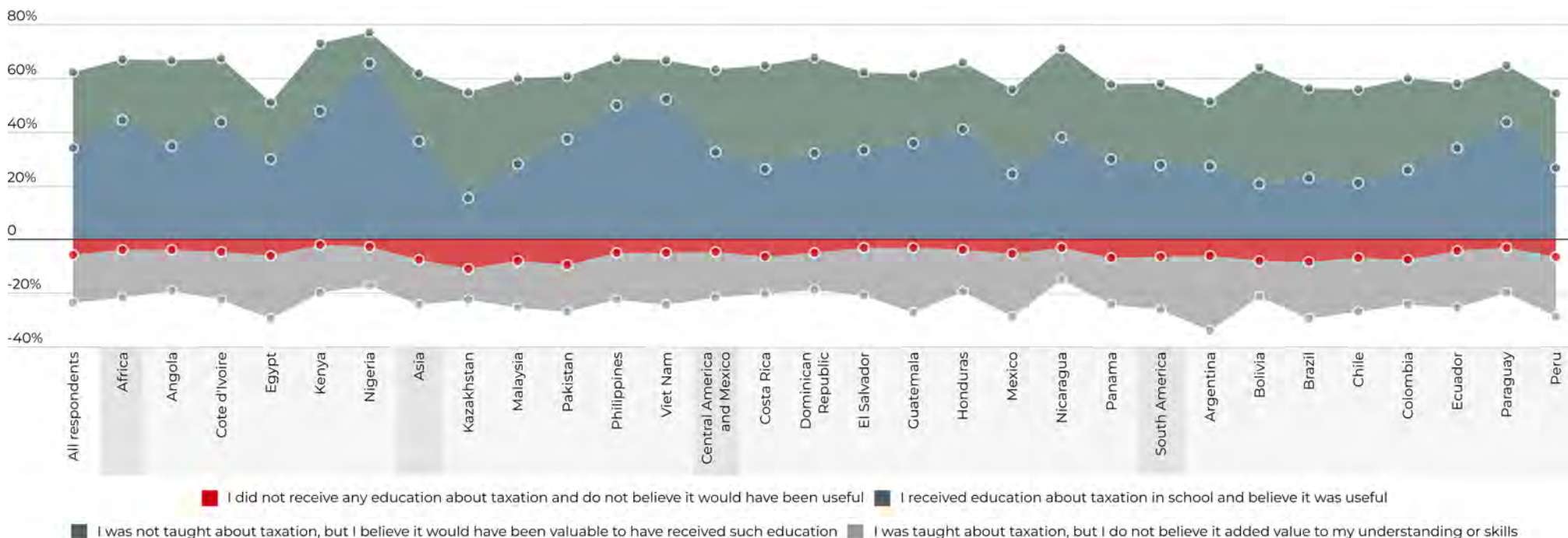
only 57.4% of those who could recall reported receiving taxpayer education. At the country level the variation is even greater, from only 35.1% in Kazakhstan receiving tax education, to 84.8% in Nigeria. There were four countries where less than 50% had received tax education (Bolivia 39.6%, Chile 49.2%, Costa Rica 46.9% and Kazakhstan 35.1%), and three countries with over 75% (Nigeria 84.8%, Philippines 75% and Viet Nam 78.6%).

- **In all except one country more people than not reported their tax education as being useful.** Only in Argentina did a higher percentage of those who received tax education, narrowly, report that their tax education was not useful than useful (49.8% versus 50.2%), though the margins in several other Latin American countries were

narrow, Mexico 50.8% useful versus 49.2% not useful, and Brazil and Chile both 51.5% useful versus 48.5% not useful. On average nearly twice as many who received tax education stated it was useful as did not, rising to over four times in Nigeria 81.8% useful versus 18.2% not useful.

- **In all countries among those who did not receive tax education substantially more thought such education would be useful than not.** Over 70% of respondents in all countries who had not received tax education said they thought it would be useful with an average of 83%. While the experience of tax education appears to be mixed, there is no correlation between the experience of tax education with the view of the usefulness of tax education among those who did not receive it.

FIGURE 1.8: Respondents' experience of tax education at school (chart excludes respondents who were unsure or could not recall whether they received education about taxation in school)



Tax incentives and cooperation

- **Respondents appear to aspire to a coherent system which embraces tax competition.** In all countries except Kenya more people agreed than disagreed that it is important for countries to compete on tax policy to increase revenues, and in all countries a majority agree that it is important to compete on tax policy to attract MNEs (overall 68.3% agree vs 13.2% disagree).
- **There is, however, clearly a view that competition should not be completely unchecked.** Larger majorities agree that countries need to cooperate with each other to create a more coherent international tax system, with over 60% agreeing in all countries, and 72.6% on average, with just 10.4% disagreeing. The recent development of the Global Minimum Tax, negotiated at the OECD/ G20 Inclusive Framework on BEPS, and currently being implemented by a growing number of countries, may be useful in this context, as it provides a mechanism that continues to provide space for countries to compete on tax, but provides a floor to prevent a race to the bottom.

‘AN INTERNATIONAL COMMUNITY OR ENTITY SHOULD BE CREATED TO SOFTEN TAX COLLECTION PROGRAMS AND THEIR EFFECTIVENESS.’

SURVEY RESPONDENT, LATIN AMERICA

‘INTERNATIONAL COOPERATION TO TACKLE TAX EVASION AND AVOIDANCE IS ESSENTIAL TO ENSURE THAT ALL TAXPAYERS CONTRIBUTE THEIR FAIR SHARE, PARTICULARLY IN THE CONTEXT OF GLOBALIZED ECONOMIES.’

SURVEY RESPONDENT, ASIA

FIGURE 1.9: Percentage of respondents who consider it important/unimportant for countries to compete on tax policy to increase national tax revenue or attract multinational company business

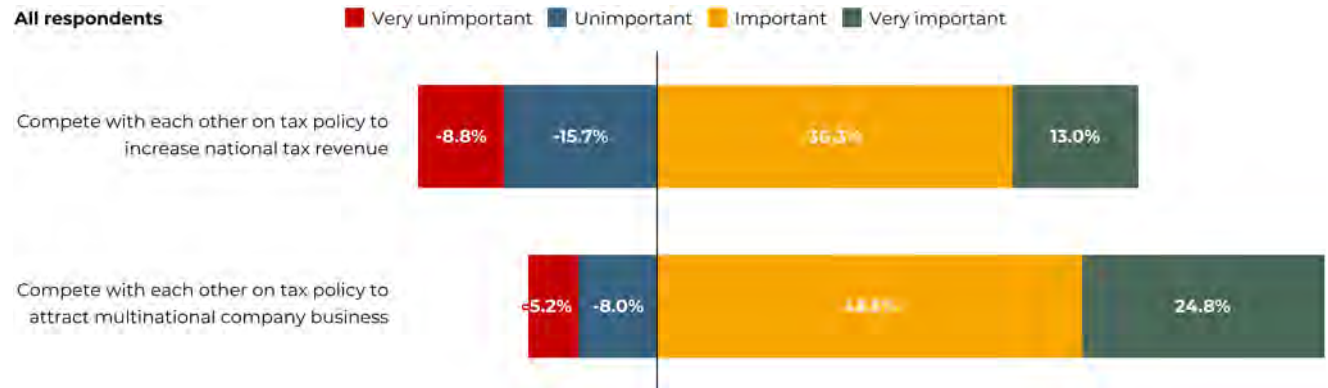
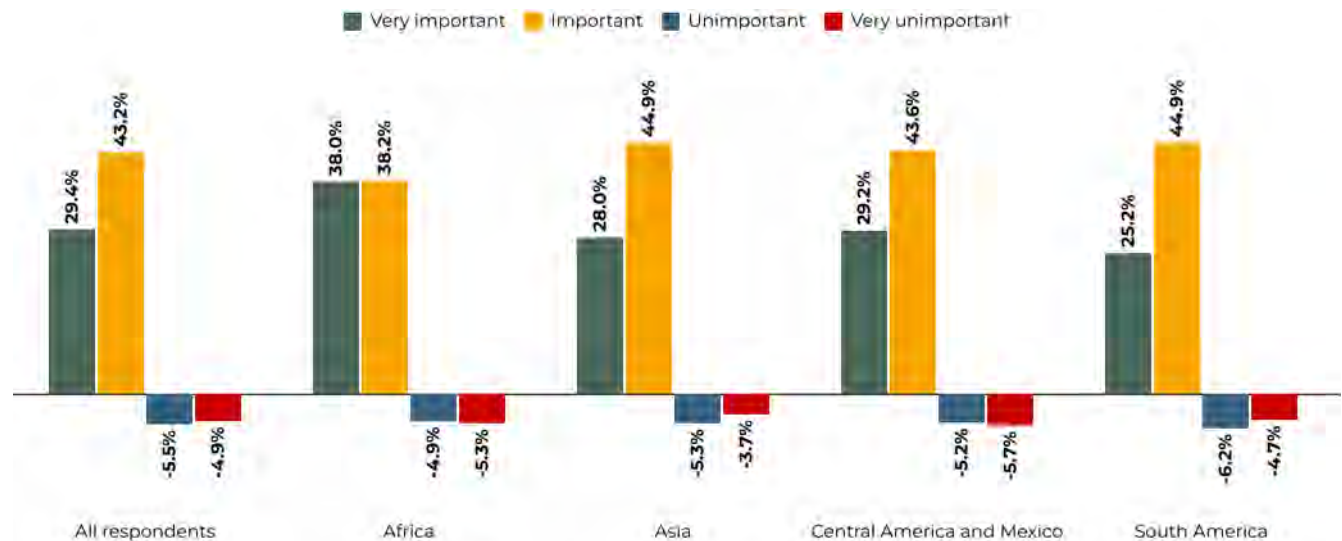


FIGURE 1.10: Percentage of respondents who consider it important/unimportant for countries to cooperate with each other on tax policy to create a more coherent international tax system



All country specific data can be found [HERE](#)



2. Experiences and challenges

While taxpayers' views on the theories and principles of taxation give an indication of the role they would like the tax system to play in their society, their lived experience of the functioning of the tax system will determine how much they trust governments to deliver on that vision.

While there may be strong support for the fiscal contract in principle, if it does not appear to be working in practice there will be a risk that over time the willingness to enter into the fiscal contract will decline. Similarly, if the experience of complying with tax obligations is confusing and difficult, then willing taxpayers may be obstructed and/or discouraged from complying.

The fiscal contract in practice

- Respondents are sceptical that tax revenues are being spent for the public good. Only 32.8% agree that tax revenues in their country are spent for the public good, with 45.8% disagreeing. In only seven countries did more agree taxes were spent for the public good than disagreed (Cote d'Ivoire, Egypt, El Salvador, Malaysia, Nicaragua, Philippines and Viet Nam). Satisfaction rates were lowest in Latin America with 29.4% positive vs 49.6% negative.
- When looking at individual experience of the fiscal contract, there is a similar picture with respondents more likely to say they are not experiencing a fair return for their taxes. 31.7% agree that the public services and infrastructure are a fair return for the taxes they pay, with 49.6% disagreeing, and only six countries have more agreeing than disagreeing (Cote d'Ivoire, Egypt, Malaysia, Nicaragua, Philippines and Viet Nam). Latin America is below average, with just 25.4% agreeing and 55.7% disagreeing.

'WITH NO SERVICES PROVIDED... AND THE TAXES BEING USED TO PROMOTE MONOPOLY AND BRIBES, TAXPAYERS JUST PAY BECAUSE THEY ARE ENFORCED TO DO.'

SURVEY RESPONDENT, LATIN AMERICA

'I HAVE ALWAYS PAID ON TIME BUT I NEVER SAW ANYTHING FOR IT.'

SURVEY RESPONDENT, AFRICA



All country specific data can be found [HERE](#)



FIGURE 2.1: Percentage of respondents who agree/disagree with the statement 'Tax revenues in my country are spent for the public good'. (Neutral responses not shown)

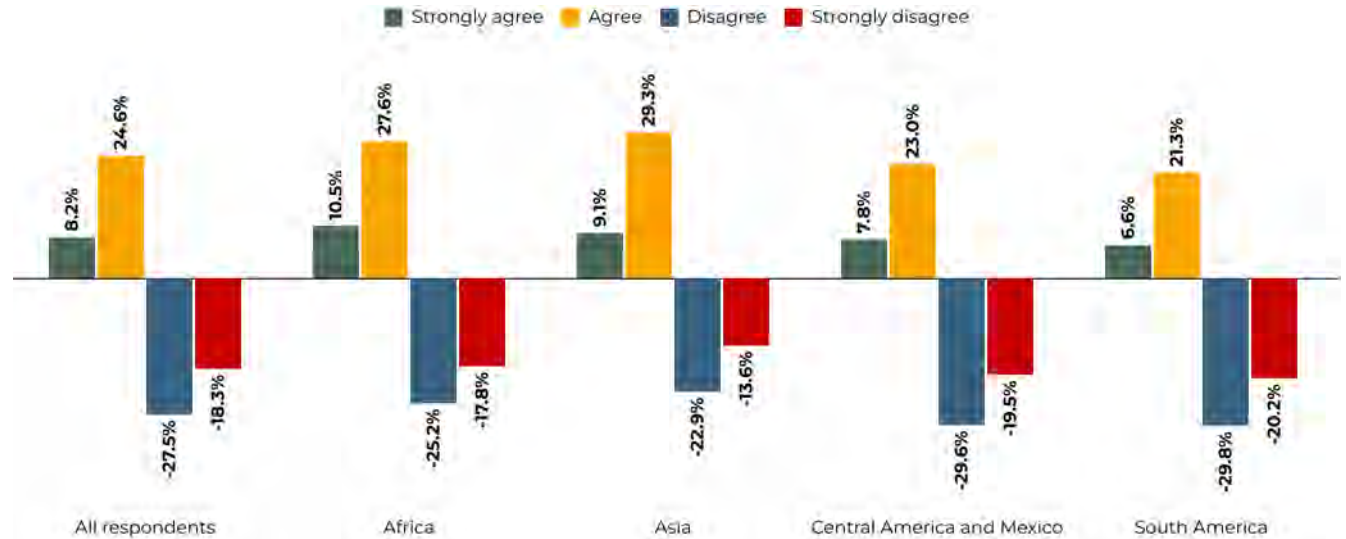
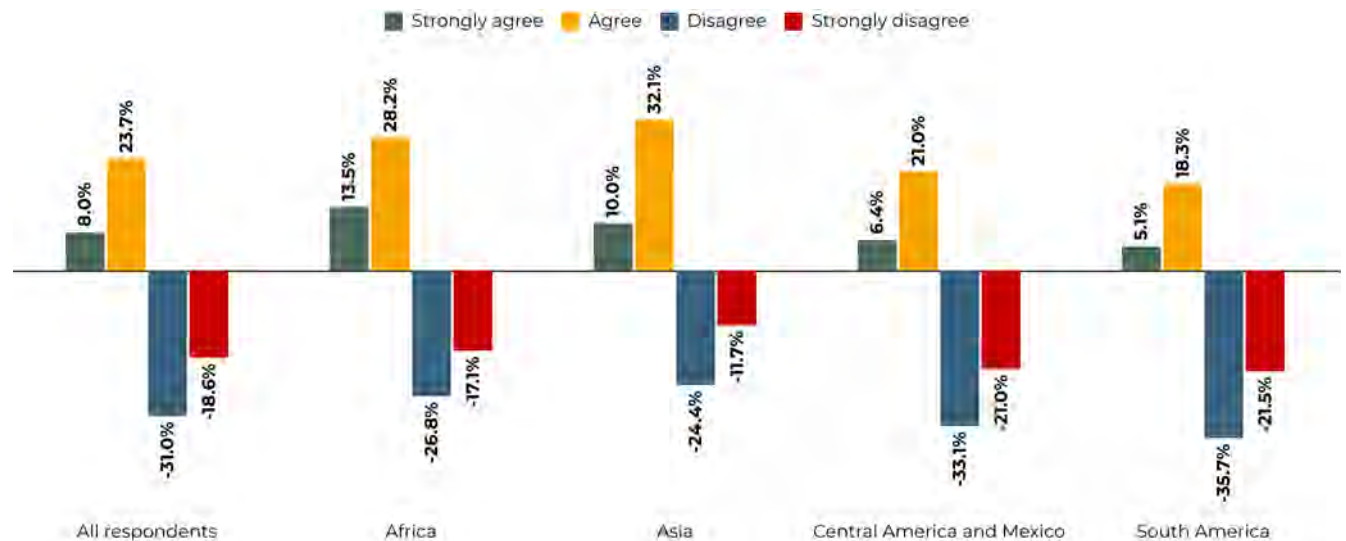


FIGURE 2.2: Percentage of respondents who agree/disagree with the statement 'I feel that the public services and infrastructure I receive are a fair return for the taxes I pay'. (Neutral responses not shown)



■ **There are wide disparities in whether people agree that their views on the tax system are listened to.**

Overall, the tendency is to feel that views are not listened to with 29.0% agreeing and 49.6% disagreeing. In only six countries did more agree than disagree that their views were listened to: Cote d'Ivoire, Egypt, Malaysia, Nigeria, Philippines and Viet Nam. Although Latin America, as a region, returned results below the average 21.6% agreeing vs 57.0% disagreeing, there is considerable variation within all the regions. Those on higher incomes are more likely feel that their views are listened to.

■ **Respondents see a link between taxes and sustainable development, but aren't keen to pay much to fund it.**

Although 61% of respondents agreed that there is a link between taxes and sustainable development (see [Figure 1.2](#)) and 60.1% of people would be willing to pay more tax for sustainable development outcomes, there is not necessarily sufficient support to fund significant initiatives. Overall, 43.4% of those surveyed would be willing to pay only a small amount of additional tax. In only four countries were more than 25% willing to pay a significant amount more: Nigeria, Pakistan, Philippines and Viet Nam. In three countries those willing to pay more tax for development were in a minority – El Salvador, Guatemala and Kazakhstan.

■ **Any attempts to increase taxes are likely to face significant challenges,** however, as 39.9% are unwilling to pay any more tax for development. This is highest in Latin America, at 43.1% of respondents.

■ **Those with the highest incomes are more willing to pay than those on lower incomes,** though more so in the African and Asian sample than in Latin America.

FIGURE 2.3: Percentage of respondents who agree/disagree with the statement 'I believe that my preferences as a taxpayer are listened to and represented by the government'. (Neutral responses not shown)

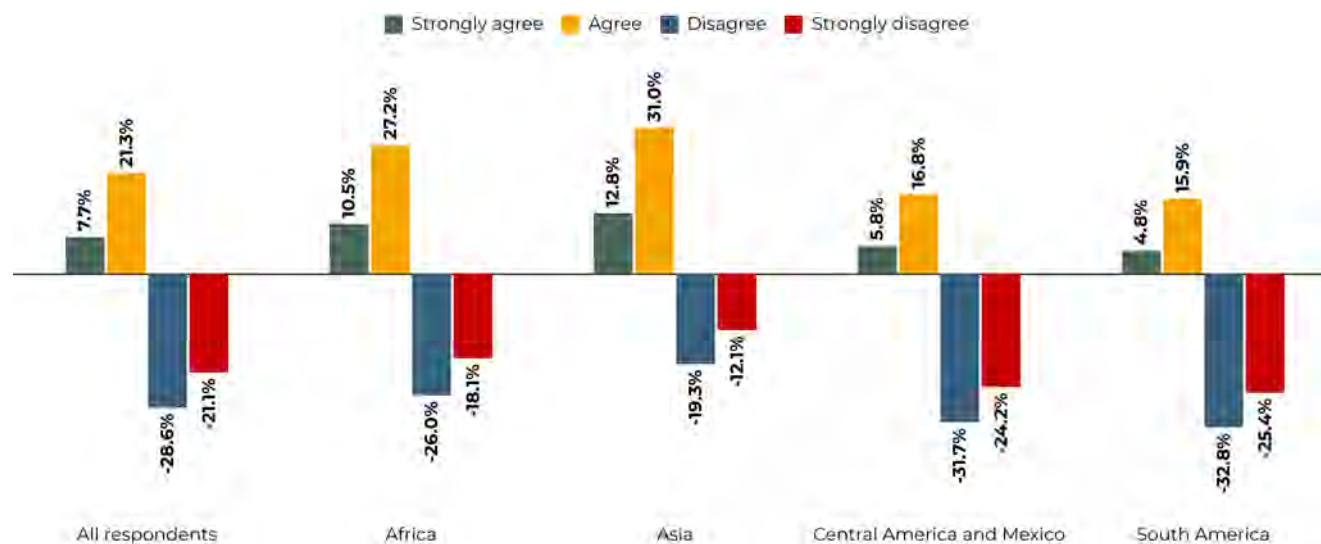
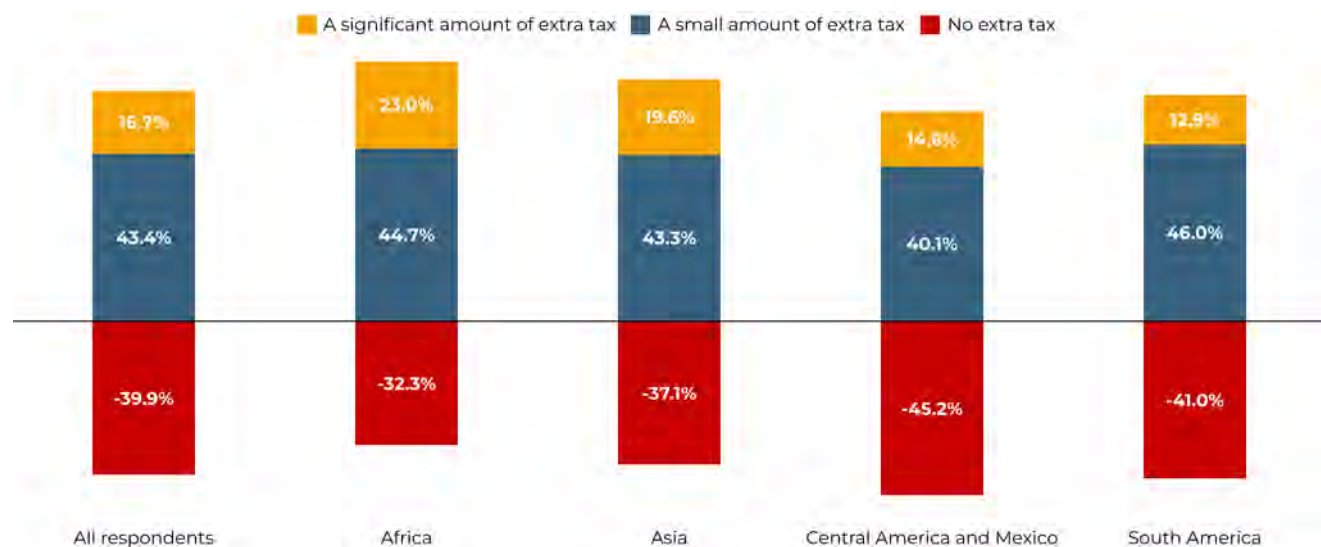


FIGURE 2.4: Extent to which respondents would be prepared to pay more taxes in order to support sustainable development goals

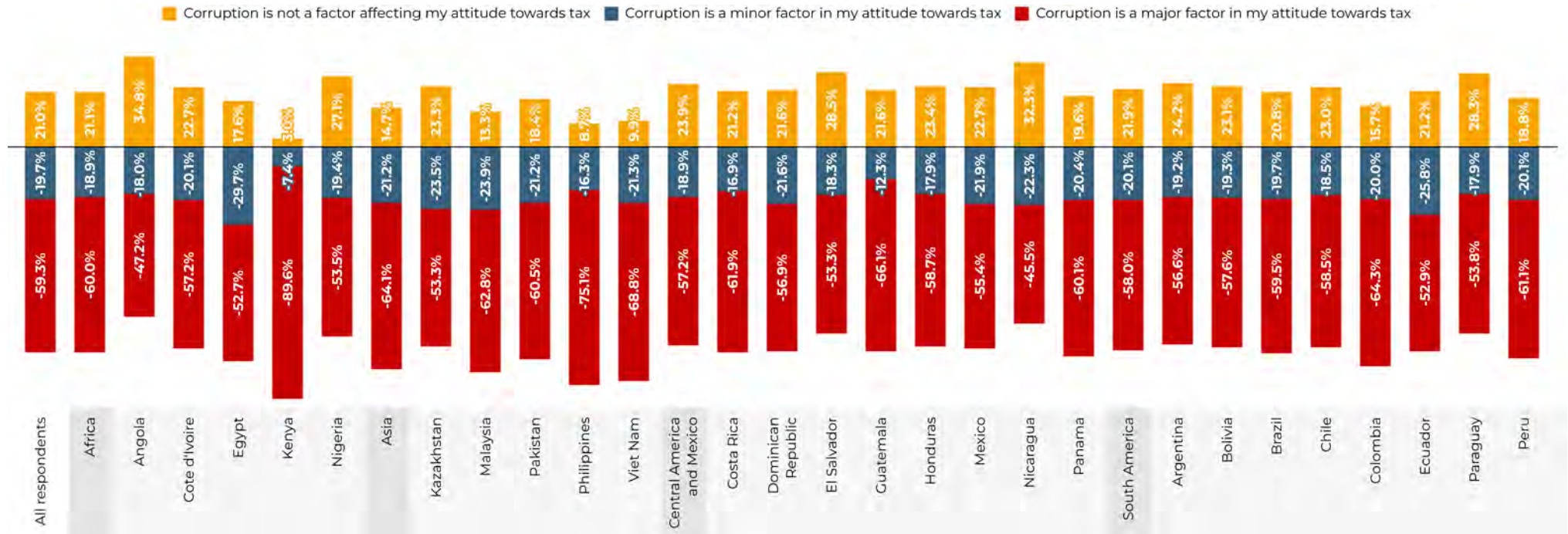


 All country specific data can be found [HERE](#) 

Impact of corruption

- In all countries a large majority see corruption as affecting attitudes towards tax. Addressing corruption is likely to be an important part of increasing support for tax, with 79% saying corruption is a factor in their attitude towards tax, and 59.3% saying that corruption is a major factor. Only 21.0% said corruption does not affect their view on tax. In all countries over 65% said that corruption was a factor, and only in Angola and Nicaragua do less than 50% say corruption is a major factor. Latin America is slightly less concerned about corruption than other regions, with 22.9% saying it does not affect their attitude, and 57.6% saying it is a major factor.

FIGURE 2.5: Extent to which corruption affects respondents attitude towards tax



Taxpayers' experience of the tax system

- Many respondents find filing taxes easy.** Most see the system for submitting tax returns as relatively easy and efficient: 52.0% of respondents agree, while 22.3% disagree. Only in two countries, Angola and Bolivia, did more disagree than agree. Latin America was below average with 47.8% agreeing and 24.0% disagreeing.

FIGURE 2.6: Percentage of all respondents who agree/disagree with the respective statements

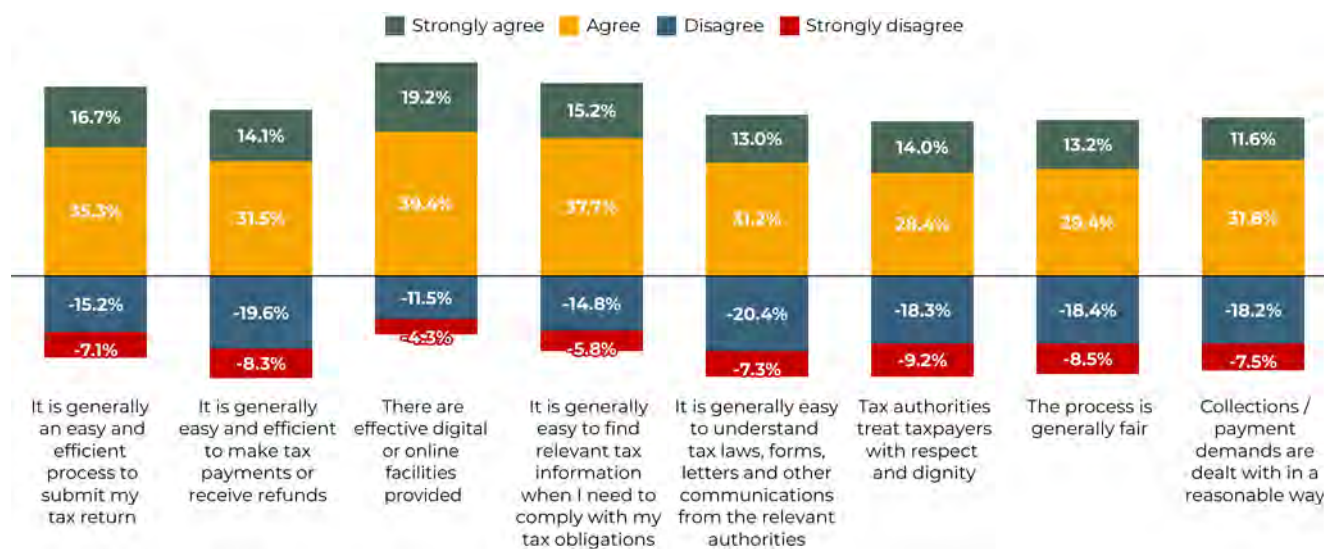


FIGURE 2.7: Percentage of respondents who agree/disagree with the statement 'It is generally an easy and efficient process to submit my tax return'. (Neutral responses not shown)

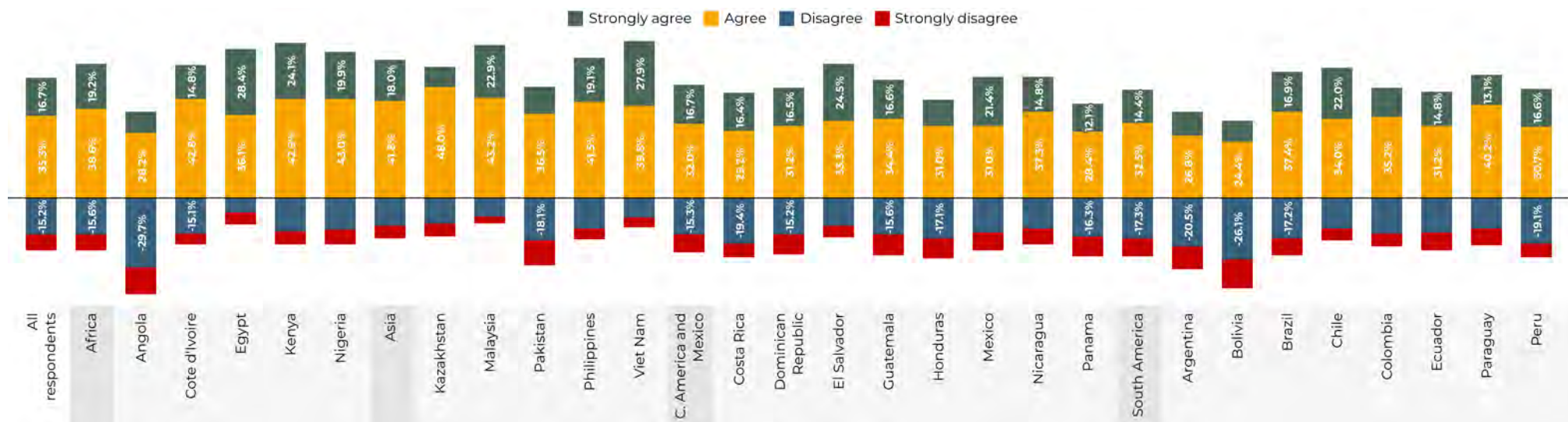
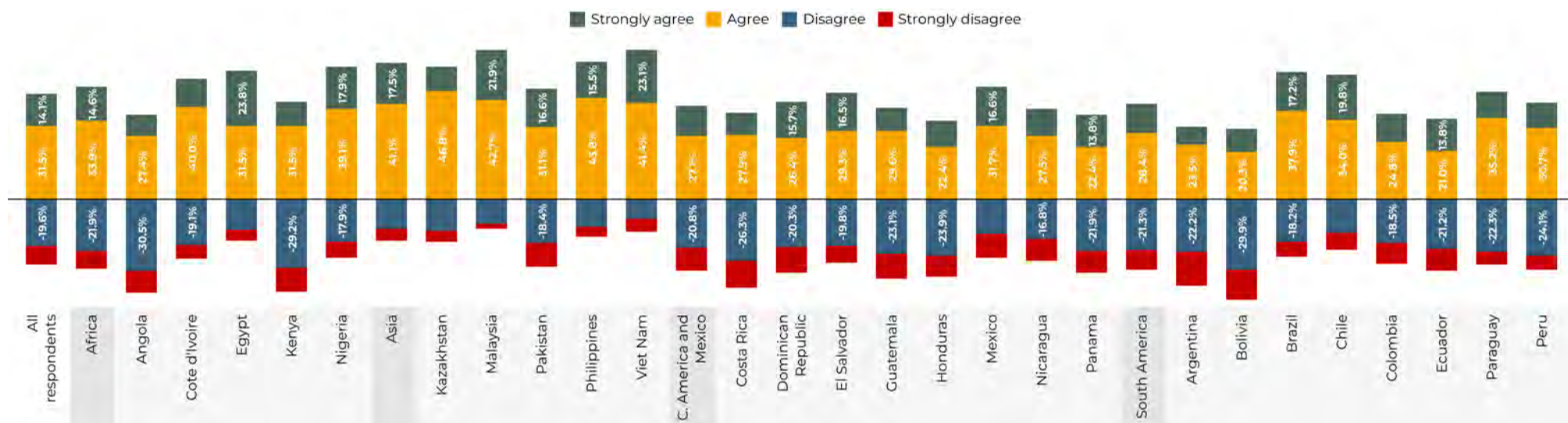
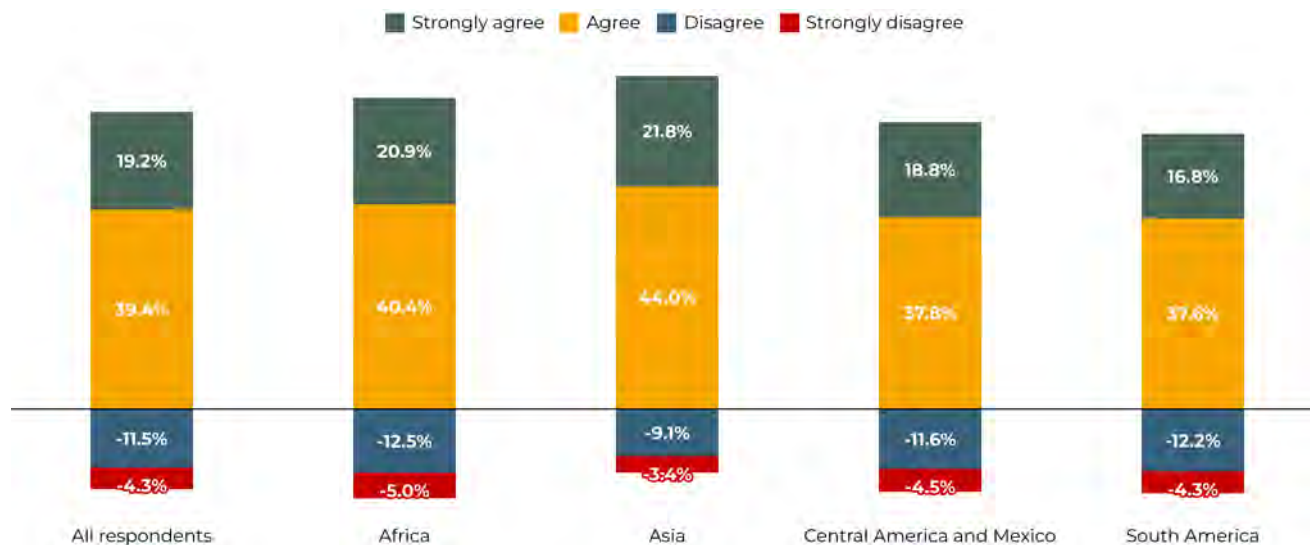


FIGURE 2.8: Percentage of respondents who agree/disagree with the statement 'It is generally easy and efficient to make tax payments or receive refunds'. (Neutral responses not shown)



- Respondents indicated that it is less easy to pay tax or obtain refunds than to file returns – 45.6% agree, and 27.8% disagree and in four countries more disagree than agree: Angola, Argentina, Bolivia and Costa Rica. These figures are in line with those from both previous G20 surveys and the Global Perspectives report. Again, Latin America was below average in this survey, with 40.7% agreeing and 30.5% disagreeing.
- The survey results indicated the most optimism for provision of digital services. 58.6% of respondents agreed that digital or online services are effective, and only 15.8% disagreed. In all countries, more agreed than disagreed. Latin America was the lowest scoring region, but still an absolute majority, 55.5% agreed and only 16.3% disagreed.

FIGURE 2.9: Percentage of respondents who agree/disagree with the statement 'There are effective digital or online facilities provided'. (Neutral responses not shown)



- Respondents in all countries surveyed are generally able to find the relevant information on tax. Most agreed that they can find the relevant information (52.9% vs 20.6% disagree) and in all countries more agree than disagree.
- Overall more respondents find it easy to understand communications on tax from the authorities, but by lower margins than on access to information. While in all but two countries (Argentina and Bolivia) more people agreed than disagreed that it is easy to understand tax laws and communications from the authorities, the gap is lower than other areas: 44.2% agree and 27.7% disagree, and especially so in Latin America (38.7% agree vs 30.6% disagree).

FIGURE 2.10: Percentage of respondents who agree/disagree with the statement 'It is generally easy to find relevant tax information when I need to comply with my tax obligations'. (Neutral responses not shown)

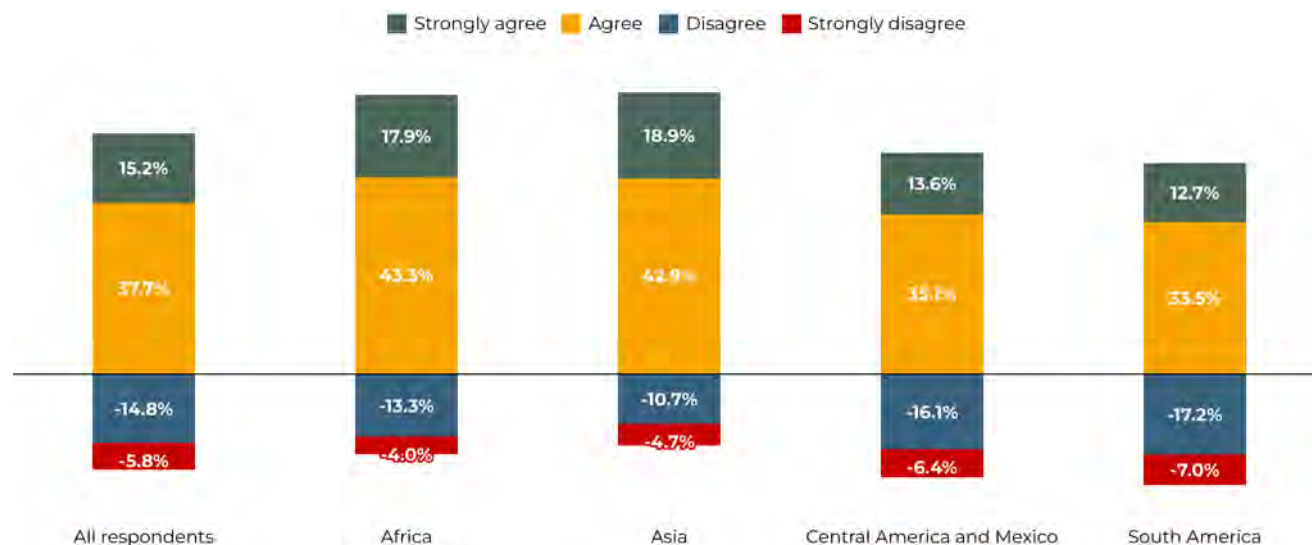
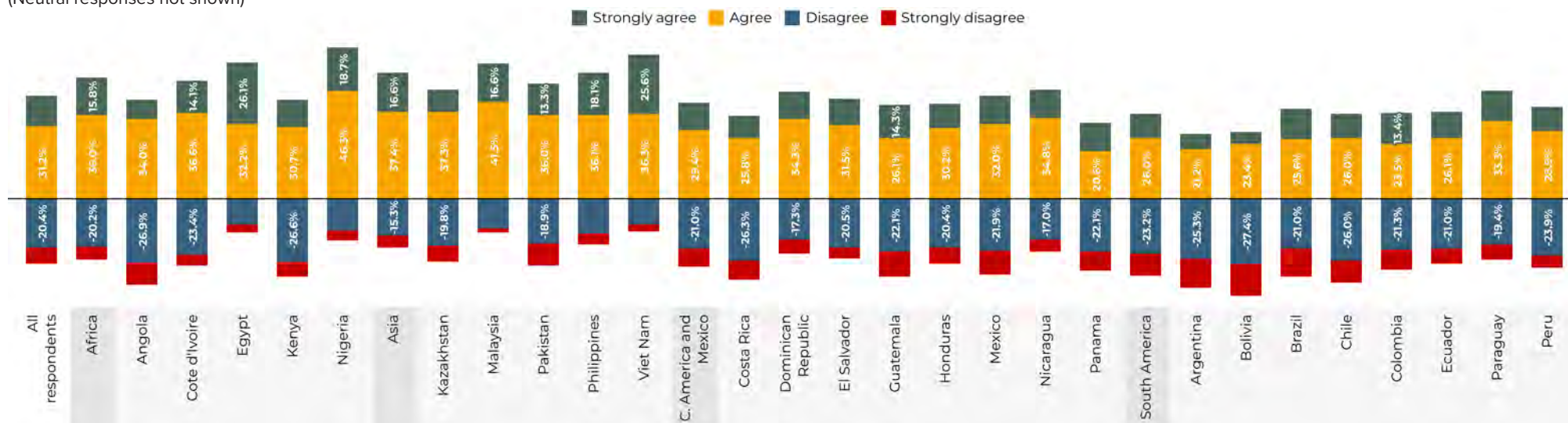


FIGURE 2.11: Percentage of respondents who agree/disagree with the statement 'It is generally easy to understand tax laws, forms, letters and other communications from the relevant authorities'. (Neutral responses not shown)



- While there is generally a positive view on the way taxpayers are treated by the tax administration, the margins are narrower than on views on the practicalities of the processes.** As regards how taxpayers perceive their treatment within the tax system, more say they are treated with respect and dignity than do not, but not by a wide margin (42.4% vs 27.5%), and in five countries more disagree than agree (Angola, Argentina, Bolivia, Guatemala, Kenya). Latin America is again below average, 38.8% vs 29.0%).
- More respondents perceive the tax system processes to be fair than not, but again the margins are narrower than on other areas of experience of the tax system.** Similar results to perceptions of treatment can be seen on perception of fairness of the process – 42.6% agree and 27% disagree, and four countries where more disagree than agree (Angola, Argentina, Bolivia, Guatemala). Latin America is again below average, 38.5% vs 29.0%. These results, together with the perceptions of treatment by the tax administration and the tendency of respondents to see the tax administration more as an enforcing than supporting institution suggests there may be benefits for some tax administrations (see [Figure 1.7](#)) to look at how they can build, and communicate a more effective institutional culture (see for example the process in Sweden, *From feared tax collector to popular service agency*).⁹


 All country specific data can be found [HERE](#) 

FIGURE 2.12: Percentage of respondents who agree/disagree with the statement ‘Tax authorities treat taxpayers with respect and dignity’. (Neutral responses not shown)

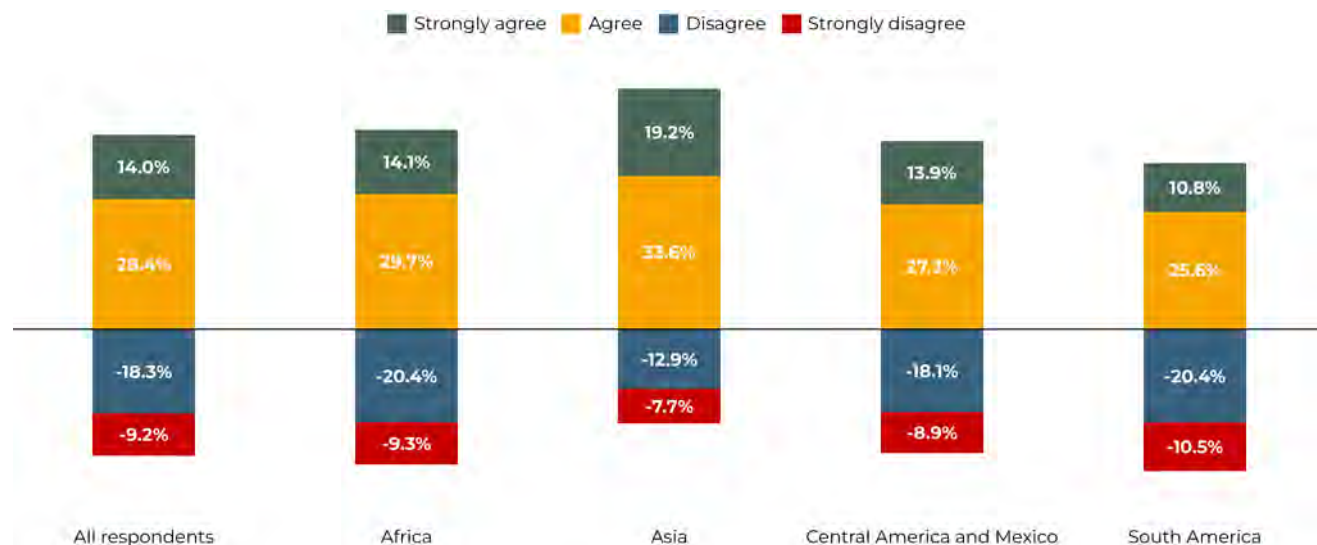
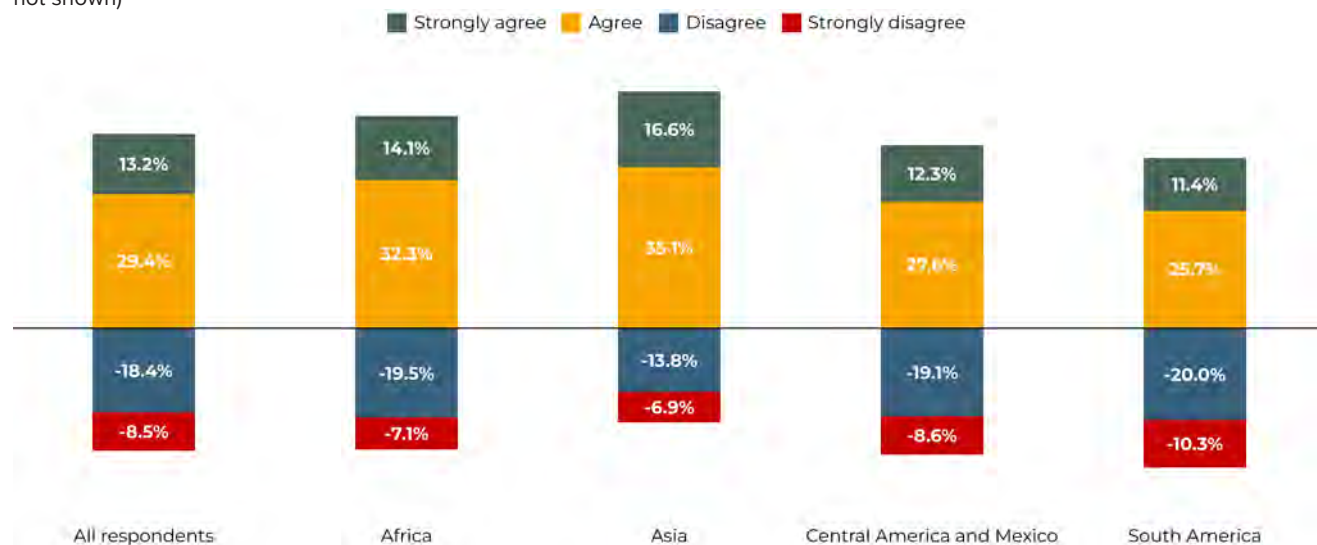


FIGURE 2.13: Percentage of respondents who agree/disagree with the statement ‘The process is generally fair’. (Neutral responses not shown)



⁹ Stridh, A and Wittberg, L. 2015. *From feared tax collector to popular service agency*. Skatteverket accessed via <https://www.skatteverket.se/servicelankar/otherlanguages/inenglishengelska/moreonskatteverket/reports/fromfearedtaxcollectortopopularserviceagency.4.361dc8c15312eff6fd295d4.html>

3. Trust and engagement with key actors in the system



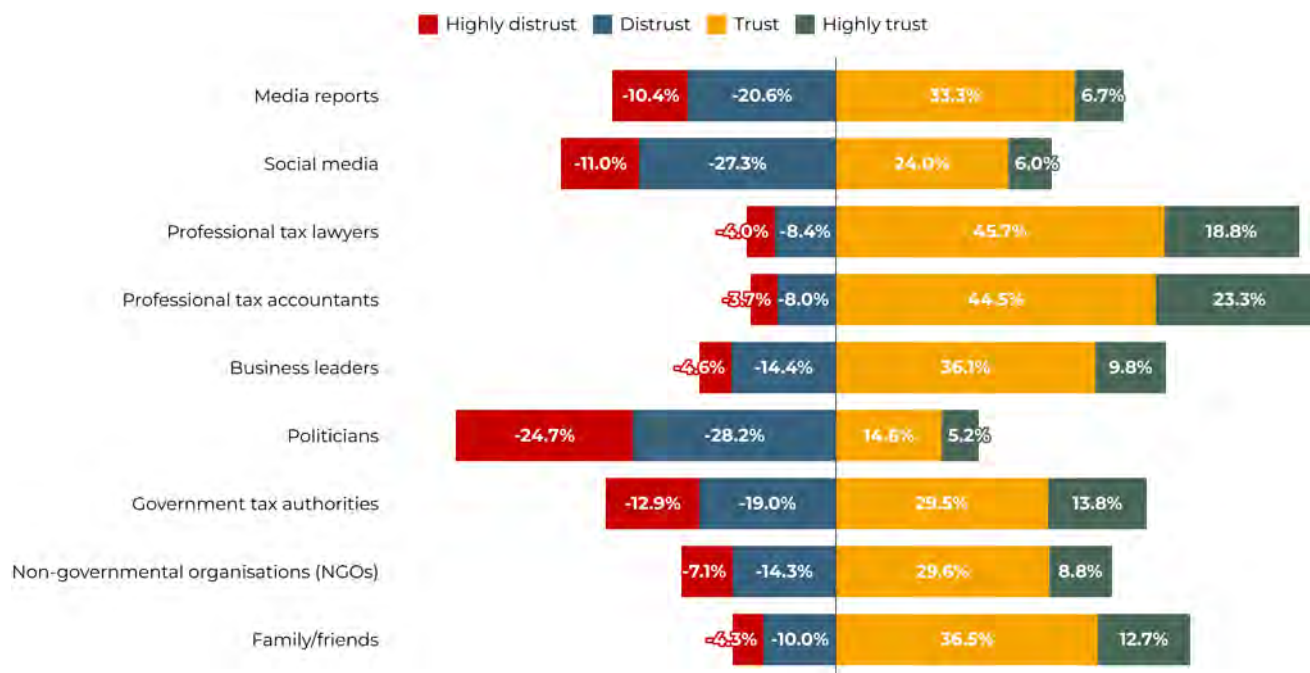
Public trust is central to *tax morale* – the tendency for individuals and businesses to pay their tax voluntarily and without enforcement action by tax authorities. For countries with a large informal economy, encouraging individuals and businesses to engage with the tax system can be the first step towards increased economic growth and political stability. While tax administrations have a major role to play in building trust in tax, they are not the only actor, for example OECD research identified that partnerships with other actors was a common feature of the most effective taxpayer education initiatives.¹⁰ Building an understanding of the extent to which different actors are both trusted and consulted may therefore help tax administrations identify potential partners to collectively build trust.

¹⁰ <https://www.oecd.org/en/publications/building-tax-culture-compliance-and-citizenship-second-edition_18585eb1-en.html>

Overview – whom do people trust within the tax system?

- Relative levels of trust are broadly consistent across the countries.** Tax accountants are the most trusted source of information on tax (net 56.1% positive trust), and politicians the least trusted (net -33.1% distrust them). In all but six countries tax accountants are the most trusted. Tax lawyers are the second most trusted, in only three countries are they not the most or second most trusted actor. Politicians are the least trusted, in only three countries are politicians not the least trusted out of all the actors, and only in Egypt and Viet Nam were politicians more trusted than not. Social media is similarly consistently less trusted, being the most or second most mistrusted actor in all but five countries.
- Net levels of trust vary significantly across countries, with generally lower levels of trust in Latin American countries.** For all actors the net trust levels varied significantly, this was least for tax accountants (from net 40.3% positive trust to net 76.6% positive trust) and tax lawyers (net 30.5% positive trust to net 71.3%), and most for tax authorities (from net -30.7% distrust to net 71.1% positive trust). For all actors the net trust levels in Latin American countries were lower than the African and Asian sample countries.
- Opinions of tax authorities are the most polarised,** with tax authorities much more trusted outside Latin America. Tax authorities were the only actor to have overall more than 10% of respondents report both high levels of trust and distrust. At the country level in 19 countries there were more than 7.5% of respondents reporting both high levels of trust and distrust in tax authorities, this was seen seven times for NGOs the next most polarised actors. Thus while overall, there is a net positive trust value for tax authorities of 11.4%, a significant minority (31.9%) either distrust or highly distrust their tax authority, rising to 38.9% in Latin America. Overall Latin America had the lowest levels of trust in tax authorities, with a net -4.2% distrust compared to net trust of 34.1% in the Africa sample and net 38.9% in the Asia sample. All the countries with a negative net trust in tax administration were in Latin America.

FIGURE 3.1: Percentage of all respondents who trust/distrust the respective sources of information about the tax system. (Neutral responses not shown)



‘TRANSPARENCY ABOUT HOW TAX REVENUES ARE USED CAN INCREASE PUBLIC TRUST AND ENGAGEMENT.’

SURVEY RESPONDENT, ASIA

‘GOVERNMENT TAX AUTHORITIES ARE NOT EFFECTIVE WHEN HELPING CITIZENS TO FULFIL THEIR OBLIGATIONS, THEY AREN’T WILLING TO HELP.’

SURVEY RESPONDENT, LATIN AMERICA

‘I FIND VARIOUS ENGAGEMENT THROUGH SOCIAL MEDIA VERY IMPORTANT.’

SURVEY RESPONDENT, AFRICA

‘MY EXPERIENCE WITH TAX GOVERNMENT AGENCIES IN THE PAST IS POSITIVE, I RECEIVED THE HELP I NEEDED WHEN I VISITED A TAX GOVERNMENT AGENCY WITH A TAX ISSUE IN MY COUNTRY.’

SURVEY RESPONDENT, LATIN AMERICA

‘I HAVE A TAX ADVISOR WHO TAKES CARE OF EVERYTHING I NEED.’

SURVEY RESPONDENT, LATIN AMERICA

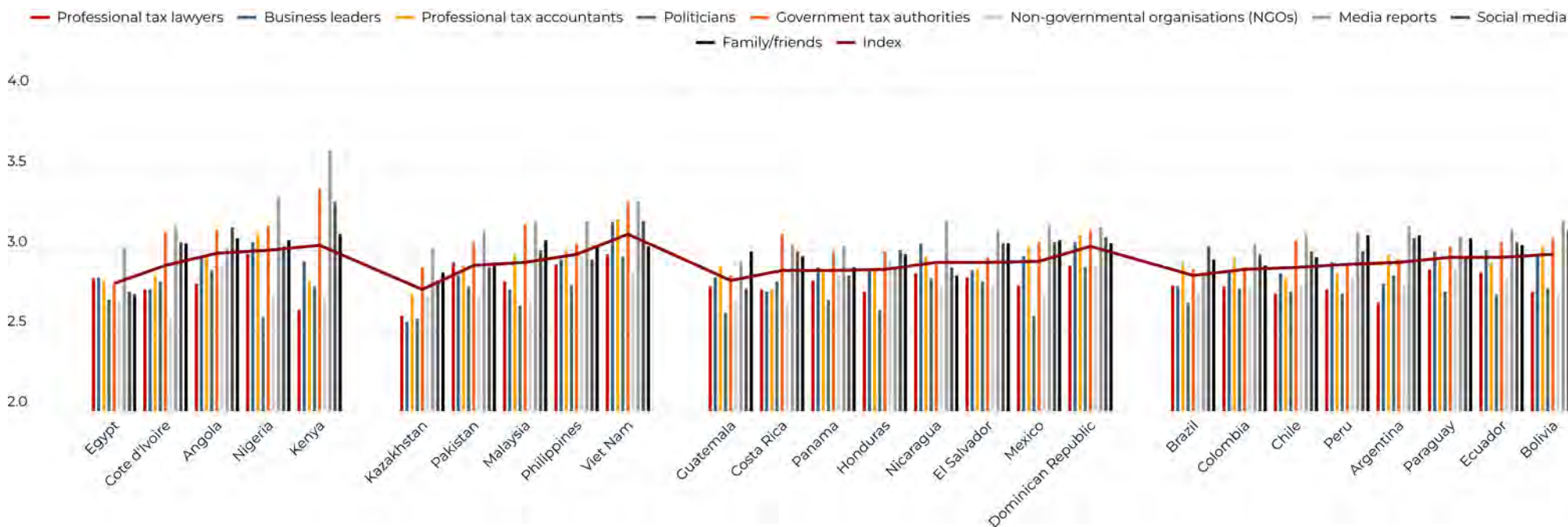
- **Trust in social media as a source of tax information is highly variable** ranging from net 34.3% trust in Kenya to net -37.3% distrust in Cote d'Ivoire.
- **The most trusted sources are not the most consulted.** The media are the most common source of information, and in all but three countries more people were likely to frequently obtain information from the media, than never, followed by the tax authorities and social media. While politicians are both the least trusted and least common source of information the highly trusted tax accountants and tax lawyers are less likely to be consulted than less trusted media (including social media), friends and family and tax authorities. While this is not surprising, as there

is a higher cost to consulting accounts and lawyers than media and friends, it does highlight the challenge that most people are likely to get most of their information on taxation from less trustworthy sources which may affect both their trust in, and understanding of, the tax system.

- **On average respondents only consult a couple of sources frequently, though this varies significantly.** In Nigeria, Viet Nam and Dominican Republic six of the nine sources of information surveyed were frequently consulted, while in Honduras and Guatemala there were none. Those who consult family and friends are most likely to consult social media and least likely to consult professional tax lawyers or accountants.

- **There is no regional pattern to the extent to which respondents consult information sources generally.** Respondents in Viet Nam and Kenya were most likely to consult more frequently with sources of information on tax, while those in Kazakhstan and Egypt were least likely. Consultation is on average most common in Asia, followed by Africa and with a lower average frequency across Latin America. However, the two countries where consultation is least frequent were in Asia and Africa respectively. Whilst consultation in Kenya is high, it is concentrated primarily in just three sources, media reports, government tax authorities and social media with high frequency of consultation. Vietnamese respondents were less concentrated, with a smaller range between the most and least consulted.

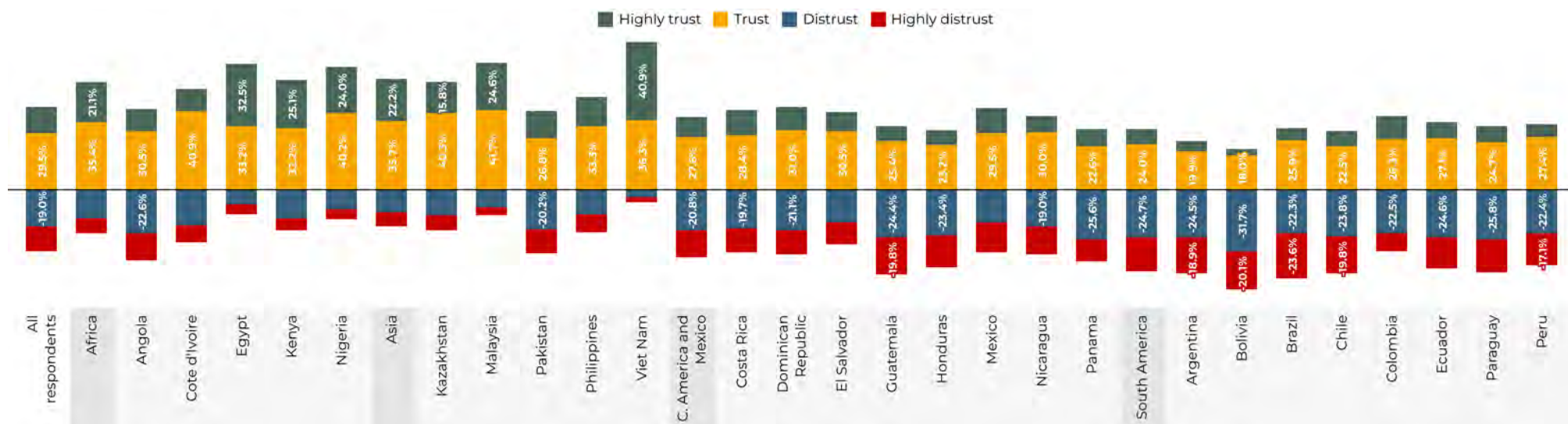
FIGURE 3.2: Average frequency with which respondents use the respective sources to obtain information about tax laws and regulations. Chart shows average values for responses from 1 (Never) to 5 (Very frequently)



Tax Authorities

- On average tax authorities are more trusted than not, but there is very high variation. The global average is a net positive trust rating of 11.4%. The highest prevalence of trust in tax authorities was seen in Viet Nam, where 77.2% of respondents stated that they trust or highly trust tax authorities. Viet Nam also saw the lowest prevalence of distrust, at just 6.1%. At the other end of the scale, Bolivia saw both the lowest prevalence of trust and the highest prevalence of distrust, at 21.1% and 51.8%, respectively.
- In 10 countries the number of respondents reporting trust in tax authorities was outweighed by the number reporting distrust. These were all in Latin America - Bolivia, Argentina, Brazil, Chile, Guatemala, Paraguay, Honduras, Panama, Ecuador and Peru. Average net trust across the Latin American region was negative at -4.2%, compared with net positive trust in tax authorities of 34.1% and 38.9% in Africa and Asia respectively.
- On average tax authorities are the second most common source of information (behind the media), but this varies across regions and countries. In Latin America tax authorities are the fourth most common source of information on tax behind media, family and friends and social media, while in nine countries the tax authorities are fourth or lower.

FIGURE 3.3: Percentage of respondents who trust/distrust government tax authorities. (Neutral responses not shown)



Politicians

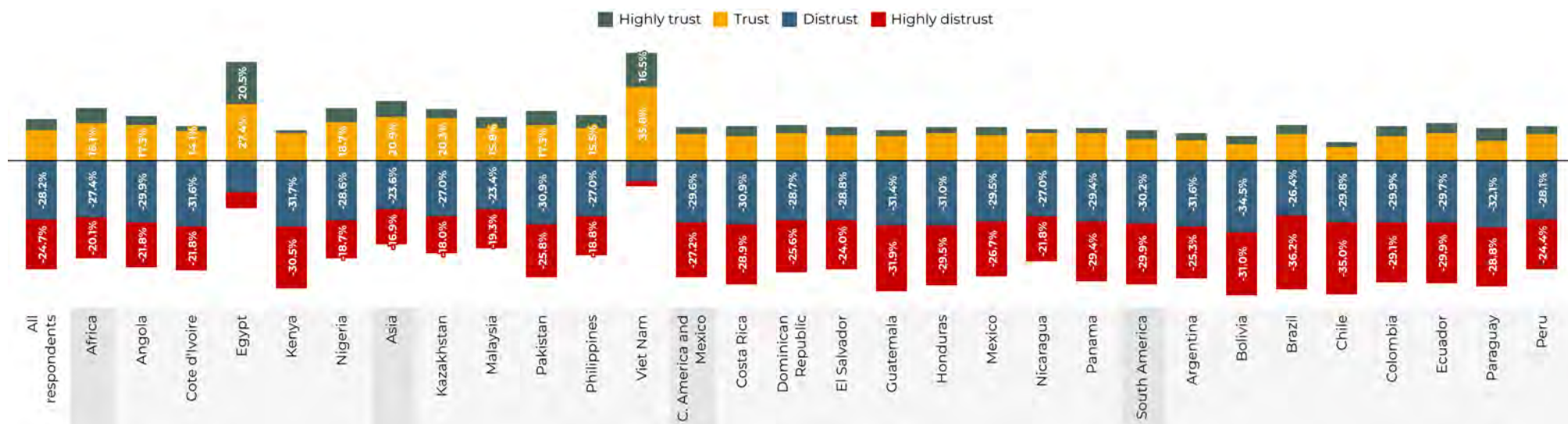
- **There are low levels of trust in politicians, in relation to taxation.** On average there was a net -33.1% level of distrust in politicians. Respondents in Viet Nam were the most likely to report trust in politicians: 52.3% of respondents in the country reported that they either trust or highly trust this source, though this is a sharp fall from equivalent data in 2022 (69.2% trust). The next strongest country, Egypt, which saw 47.9% of respondents reporting some degree of trust in politicians, up from 41.4% in 2022.
- **Egypt and Viet Nam were the only countries in which the number of respondents reporting a degree of trust outweighed the number reporting distrust.** Respondents in Bolivia were the most likely to distrust or

highly distrust politicians, with this applying to 65.5% of these respondents. This was closely followed by three other Latin American countries, Chile, Guatemala and Brazil, where distrust in politicians was reported by 64.8%, 63.3% and 62.6% of respondents respectively.

- **As with the previous G20 surveys, the very broad cultural trend is for trust to be highest in Asian countries, and lowest in Latin America.** Nicaragua was the only Latin American country where less than 50% of respondents distrust or highly distrust politicians (48.4%), while the highest level of trust in Latin America, 18.2% in Ecuador, was lower than the lowest in Asia (Malaysia, 20.9%).

- **The low level of trust in politicians on tax in most of the surveyed countries mirrors wider trends in trust in political institutions more generally.** For example, this can be seen across the OECD where political parties are the least trusted public institutions, with an average of 24.2% of those in OECD countries reporting high or moderately high trust.¹¹
- **On average politicians are the least consulted source of information on tax,** though in the Africa they are the second least. Politicians are relatively the most consulted in Costa Rica where they are the fifth most frequently consulted, and Cote d'Ivoire and Kenya where they are the sixth most common source of information. In no country are they higher than fifth.

FIGURE 3.4: Percentage of respondents who trust/distrust politicians. (Neutral responses not shown)



¹¹ OECD (2024), *OECD Survey on Drivers of Trust in Public Institutions – 2024 Results: Building Trust in a Complex Policy Environment*, OECD Publishing, Paris, <https://doi.org/10.1787/9a20554b-en>.

Accountants

- Across every country in the survey, trust in accountants was highest for any stakeholder group**, replicating the picture for every country in each edition of the previous G20 and Global Perspectives surveys. The highest prevalence of trust in accountants was seen in Malaysia. Here, 80.2% of respondents stated that they trust or highly trust the profession in relation to the tax system. The lowest prevalence of distrust was also seen here: 3.5% of respondents in the country stated that they distrust or highly distrust professional tax accountants. The lowest prevalence of trust in accountants was seen in Pakistan. Nevertheless, a majority of respondents, 60.2%, still reported that they trust or highly trust the profession. In all countries, the number of respondents reporting a degree of trust in accountants exceeded the number reporting a degree of distrust.
- Attitudes towards the role of accountants were positive across the whole sample and largely similar across observation categories.** For instance, 71.2% of respondents stated that accountants contribute to a more efficient tax system. Alongside this, 67.4% of respondents stated that accountants contribute to a more effective tax system and 64.3% stated that accountants contribute to a fairer tax system.
- Tax accountants are on average the fifth most common source of information on tax.** While this varies in no countries are they among the two most, or least, consulted. In seven countries (Brazil, Colombia, Dominican Republic, Guatemala, Nicaragua, Nigeria and Viet Nam) they are reported as being the third most common source of information, while in one (Costa Rica) they are the seventh, out of nine.

FIGURE 3.5: Percentage of respondents who trust/distrust professional tax accountants. (Neutral responses not shown)

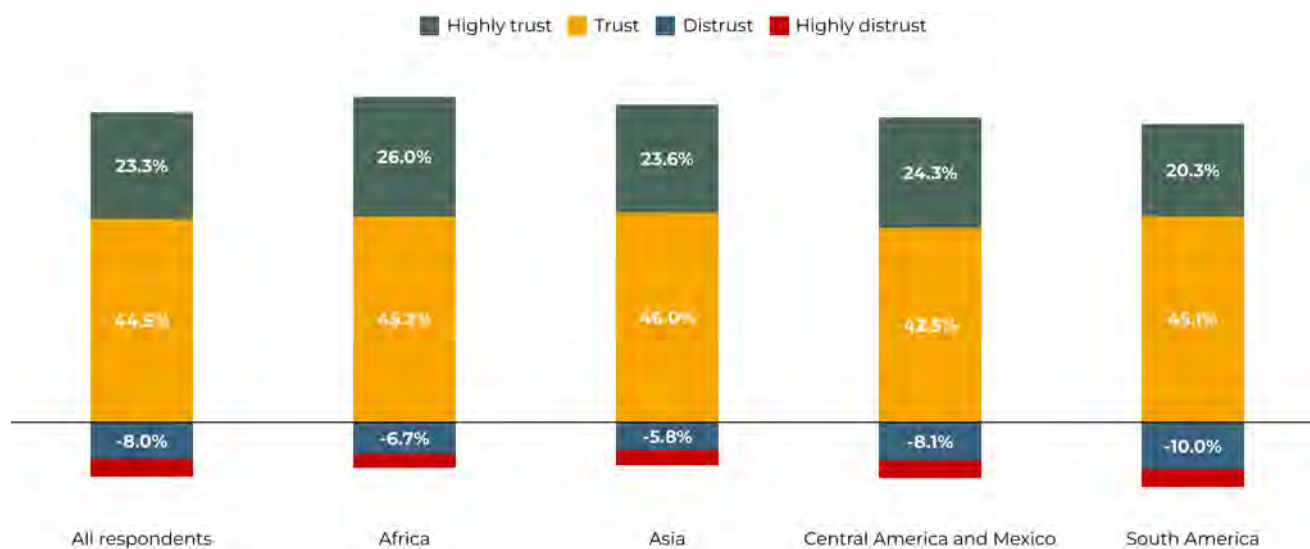
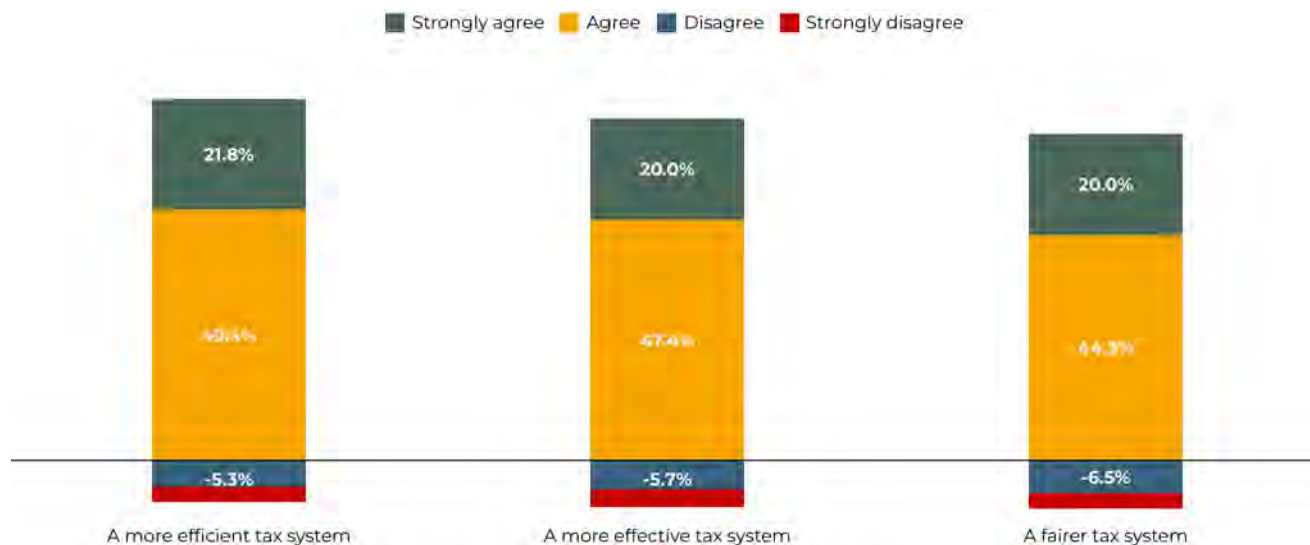


FIGURE 3.6: Percentage of all respondents who agree/disagree with the statements that the work of accountants contributes to a more effective, more efficient and fairer tax system respectively



All country specific data can be found [HERE](#)



Media and social media

- Trust in media and social media varies widely, but on average they are among the least trusted sources of information on tax.** Social media is the only actor besides politicians that has a negative average trust level (-8.3%), while media has an average positive trust level (8.9%), this is lower than all other actors except social media and politicians.
- Trust in media is highest in Kenya and Nigeria,** where 67.8% and 58.3% of respondents, respectively, reported some degree of trust. A majority of respondents in Viet Nam, 54.1%, also reported a degree of trust in the media. These three countries were also the only three countries to show a majority of respondents reporting positive trust in the media in the 2022 survey. At the other end of the scale, Brazil reported the lowest degree of trust, at just 30.3% of respondents. Guatemala reported the highest level of distrust, at 41.7%.
- Trust in social media was highest in Kenya,** where 48.2% of respondents reported that they trust or highly trust this source for information on tax affairs. This was closely followed by Pakistan and Nigeria, for which the equivalent figures were 46.2% and 45.5% respectively. Trust in social media was lowest in Cote d'Ivoire, where just 23.5% reported that they trust or highly trust this source. This was also the country with the highest prevalence of distrust, amounting to 58.9% of respondents. In two other countries – Colombia and Nicaragua – a majority of respondents stated that they distrust social media.
- Despite people's lack of trust in social media relative to other sources, it is the fourth most frequently consulted source of information** after tax authorities and family and friends and mainstream media reports. It is the third most frequently consulted source in the African sample. It is the most common source of information on tax in Brazil, and second in Angola and Bolivia. It is the seventh or eighth (out of nine) most frequent source of information in Guatemala, Nicaragua, Panama and Paraguay.
- Traditional media is the most common source of information on tax in all regions.** Only in Angola (fourth), Brazil (fifth) and Honduras (sixth) was the media not the first or second most common source of information.

FIGURE 3.7: Percentage of respondents who trust/distrust media reports. (Neutral responses not shown)

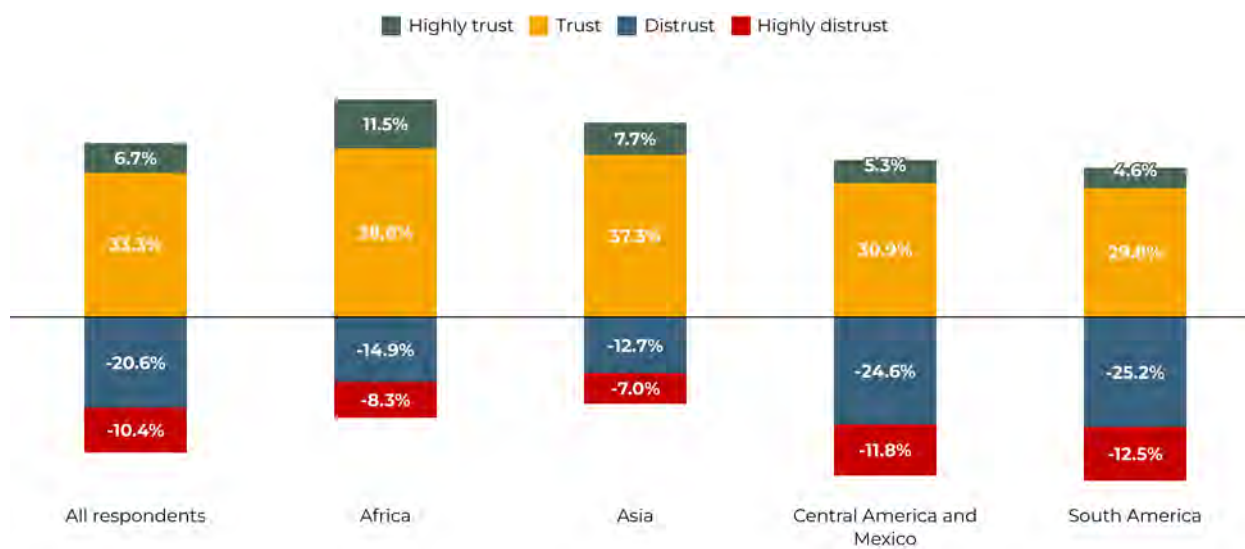
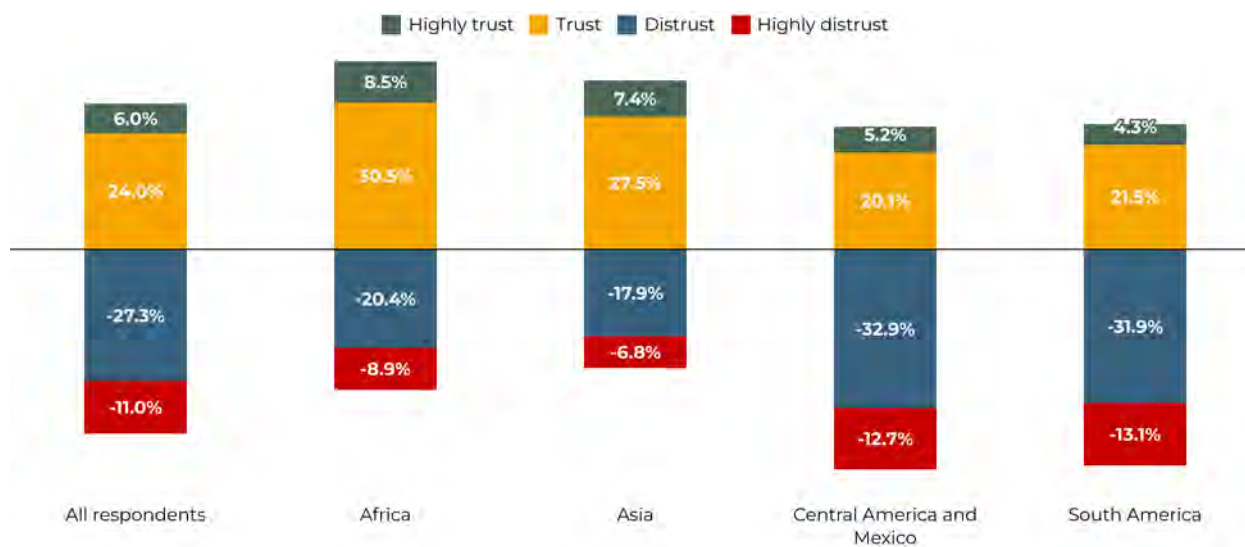


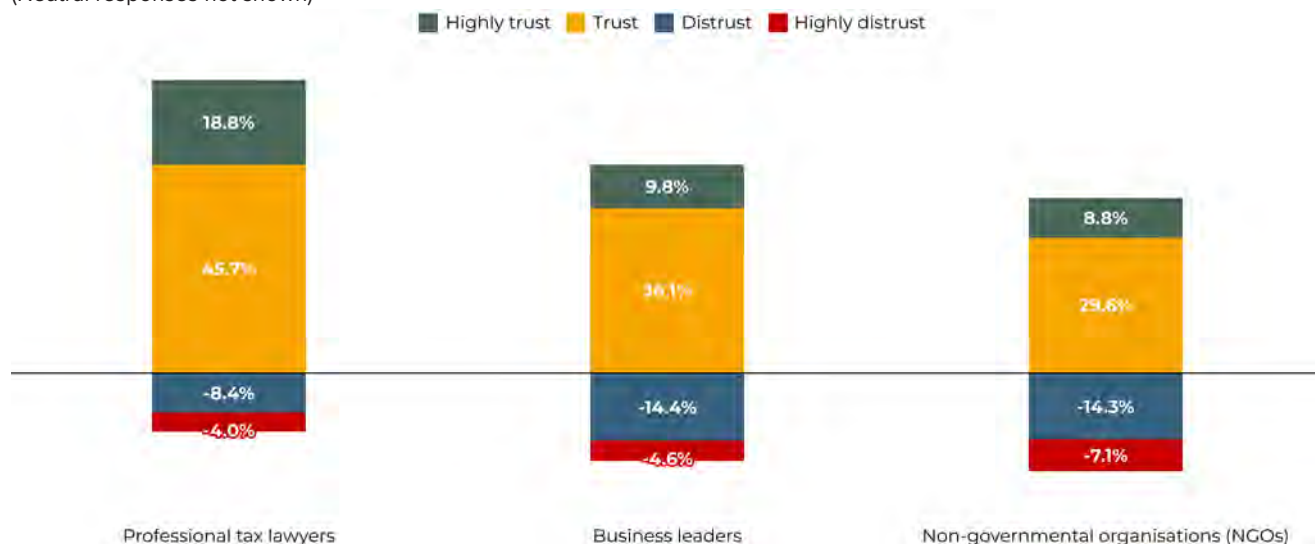
FIGURE 3.8: Percentage of respondents who trust/distrust social media. (Neutral responses not shown)



Business leaders, NGOs and tax lawyers

- **Professional tax lawyers and business leaders attract a net positive score in every country**, although there is a degree of national variation. The positive margin was slimmest for business leaders in Kazakhstan (28.5% trust/ highly trust vs 27% distrust/highly distrust vs, although 44.5% expressed no opinion either way).
- **NGOs enjoy net positive trust in every country but Guatemala and Kazakhstan**, with net positive trust figures of 22.9% across the Asian countries surveyed and 33% across the African countries. Viet Nam showed the highest net positive score at 49.5%. By contrast, the average across Latin America was only 10.2%.
- **On average business leaders are the sixth most frequently consulted source of information**, though they are the second most frequent in Egypt and Nicaragua. Professional tax lawyers are the seventh most frequently used though they are the third most frequent in Egypt and fourth in Pakistan. NGOs are the second least frequently consulted, though they are the fourth most frequently consulted in Honduras and fifth in the Philippines.

FIGURE 3.9: Percentage of all respondents who trust/distrust professional tax lawyers, business leaders and NGOs respectively. (Neutral responses not shown)



‘TAX IN MY COUNTRY IS INEVITABLE FOR PUBLIC AND PRIVATE SECTOR EMPLOYEES BUT BUSINESS MEN AND WOMEN MAY EVADE TAX SOMEHOW.’
SURVEY RESPONDENT, AFRICA



All country specific data can be found [HERE](#)



Family and friends

- Trust in family and friends showed a net positive result in every country in the survey. The overall net positive trust average of 34.9% disguises significant variation, from the lowest score of 10.2% in Bolivia to the highest net positive trust score of 58.8% in the Philippines.
- Trust in family members was lowest across Latin America, at an average of 28.4%, as against 40.9% across the African countries surveyed and 49.8% for those in Asia.
- Family and friends were on average the second most frequently consulted actor in Latin America, third in Asia and fourth in Africa, however there is significant variation within regions. In Guatemala family and friends were the most common source of information on tax, while they were the seventh most frequently consulted in Egypt and Nicaragua.

FIGURE 3.10: Percentage of respondents who trust/distrust family and friends. (Neutral responses not shown)

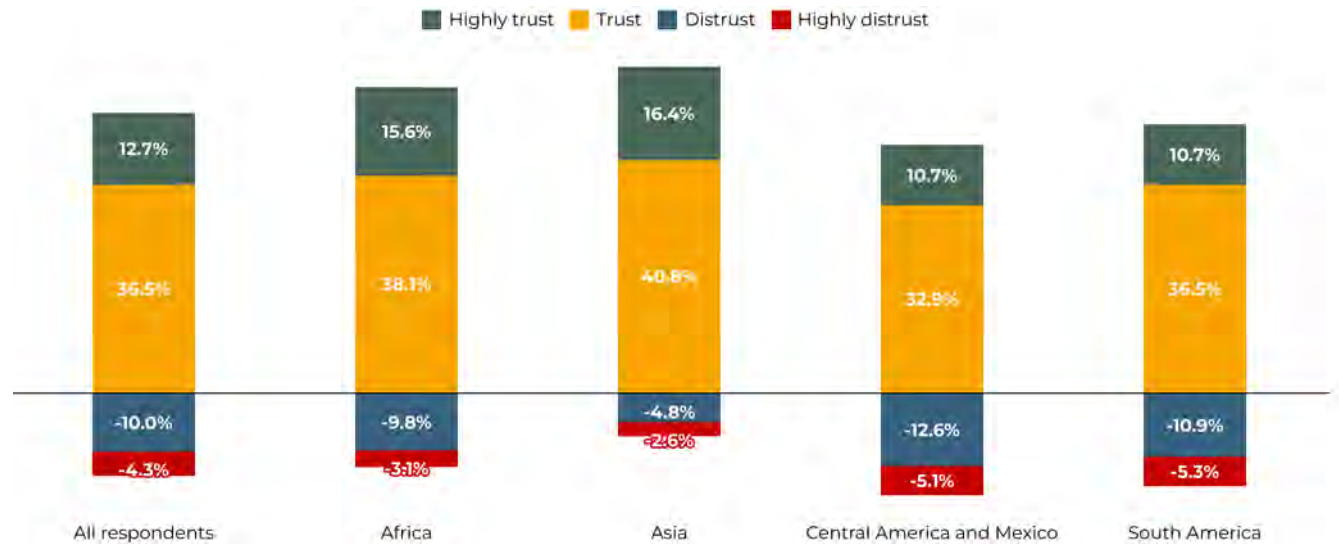
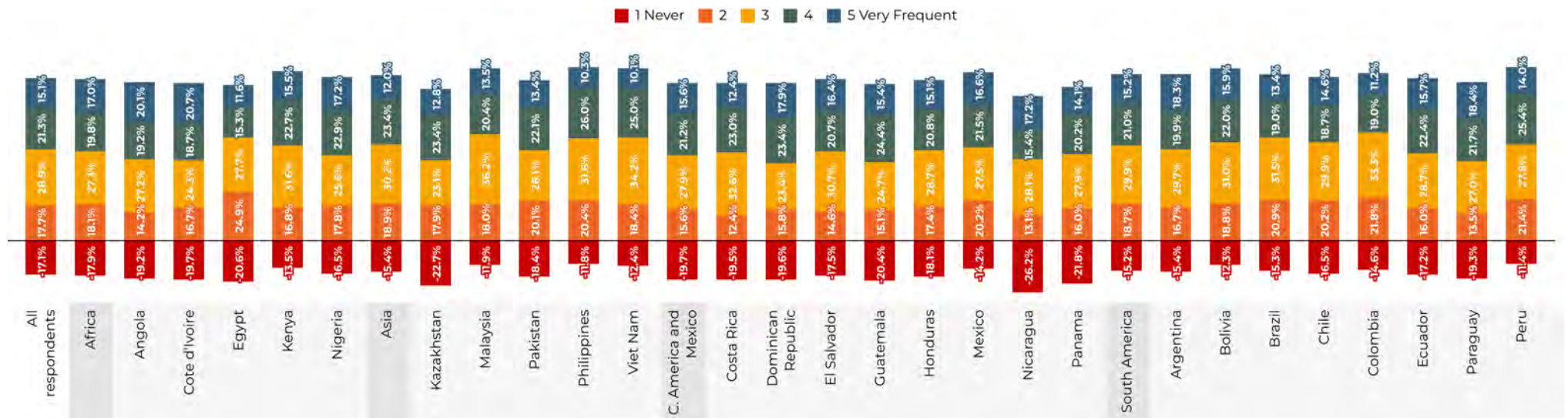


FIGURE 3.11: Frequency with which respondents consult family/friends. Responses range from 1 (Never) to 5 (Very frequently)





Conclusion

This edition of the Public Trust in Tax survey has highlighted some of the challenges faced by governments and tax authorities, especially those in Latin America.

Through expanding the questions this edition adds new insights onto the existence and functioning of the fiscal contract both in theory and practice. Set within the growing international literature on tax morale, the comparative data here can form the basis of conversations between tax stakeholders to improve the operation of tax systems across the globe. ACCA, IFAC and OECD, along with our other partners, look forward to continuing to explore trust in tax as societies around the world face the challenges of new economic, social and physical environments.

Previous editions

This report builds on and expands previous surveys of Public Trust in Tax in G20 countries and specifically the 2022 Global Perspectives report, looking beyond the G20.

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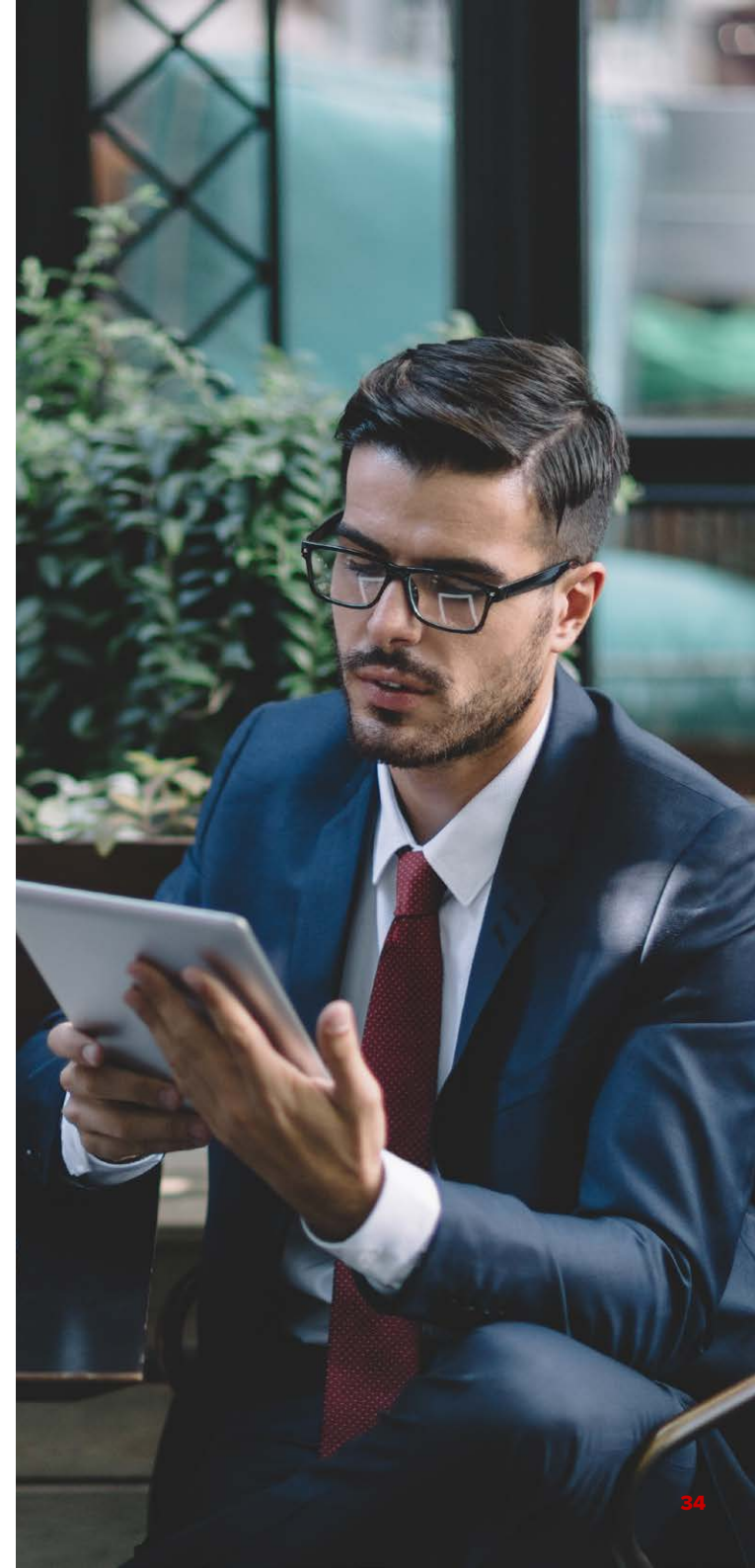
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