

Africa's Willing Taxpayers Thwarted by Opaque Tax Systems, Corruption

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Introduction

Afrobarometer survey data, covering 29 countries in sub-Saharan Africa¹ reveal widespread citizen commitment to the principle of taxation and to taking responsibility – by paying their taxes – for national development.

But taxation systems across the continent remain opaque to large majorities. Most find it difficult to know what they owe, and the public is even more in the dark when it comes to understanding how tax revenues are actually used by governments. Moreover, perceived corruption among tax authorities remains significant, and evidence suggests these perceptions undermine public commitment to the integrity of the tax system and increase the likelihood of non-compliance.²

Mobilization of resources through taxation is a top priority on Africa's development agenda. For most countries, the revenue available from taxes is far less than actual public-sector spending needs³. Revenue averaged 24% of gross domestic product from 2000 to 2010, with peak performance at 28% in 2008⁴. When compared with tax efforts in OECD countries⁵ (33.8% in 2010), it is clear there is room for African countries to expand tax revenue generation.

Many countries have had to rely on foreign donors to fill the gap. As governments face demand for better services and improved living conditions from growing populations, reform of tax and public finance systems to improve domestic revenue collection are likely to remain top development priorities.

Afrobarometer findings suggest governments need to improve the transparency and accountability of revenue authorities if they want to strengthen the foundations of a sound revenue system.

1 Afrobarometer surveys are based on nationally representative samples. Round 5 (2011-2013) covered 34 countries, but most of the questions discussed here on taxation were not asked in five North African countries (Algeria, Egypt, Morocco, Sudan and Tunisia). The 29-country results presented include: Benin, Botswana, Burkina Faso, Burundi, Cameroon, Cape Verde, Cote d'Ivoire, Ghana, Guinea, Kenya, Lesotho, Liberia, Madagascar, Malawi, Mali, Mauritius, Mozambique, Namibia, Niger, Nigeria, Senegal, Sierra Leone, South Africa, Swaziland, Tanzania, Togo, Uganda, Zambia, and Zimbabwe. The total number of respondents in these 29 countries was 45,599. Interviews are conducted face-to-face in the language of the respondent's choice.

Previous rounds of the Afrobarometer were conducted in 1999-2001 (Round 1, 12 countries), 2002-2003 (Round 2, 16 countries), 2005-2006 (Round 3, 18 countries), and 2008-2009 (Round 4, 20 countries). For further information visit www.afrobarometer.org

2 Alternative explanations of both how to understand tax compliance, and of the key influences shaping it, have also been put forth. See for example an in-depth analysis of the data from just four of these countries that comes to somewhat different conclusions: Merima Ali, Odd-Helge Fjeldstad and Ingrid Hoem Sjørnsen, 2013, "To Pay or Not to Pay? Citizens' Attitudes Towards Taxation in Kenya, Tanzania, Uganda and South Africa," Afrobarometer Working Paper No. 143, www.afrobarometer.org.

3 Heritage Index of Economic Freedom 2013, with relatively conservative estimates of revenue efforts and government spending, estimates Government expenditure—tax gap of 13.5% of GDP in 2011/12. <http://www.heritage.org/index/explore>

4 http://www.africaneconomicoutlook.org/en/outlook/financial_flows/taxation/ (follow link to: <http://dx.doi.org/10.1787/888932807322>)

5 http://www.oecd-ilibrary.org/taxation/taxation-key-tables-from-oecd_20758510

Key Findings

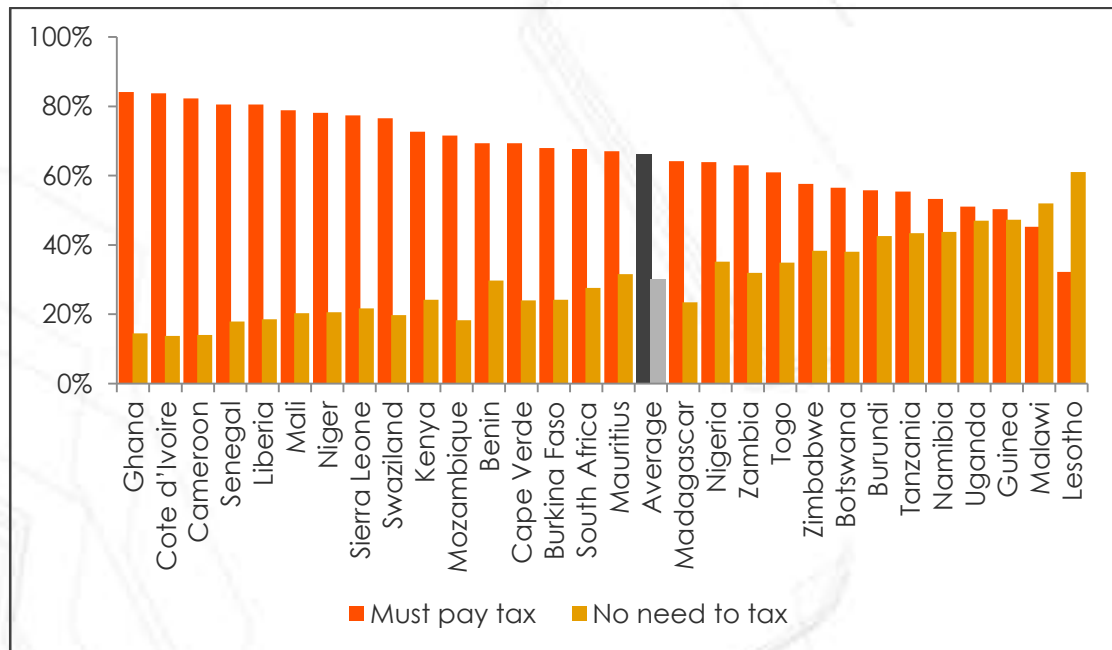
- Africans say taxation is key to national development
 - Two-thirds (66%) say citizens must pay taxes for their countries to develop
 - A majority (52%) favors paying higher taxes in exchange for better services, compared to just one in three (35%) who would give up services in favor of keeping taxes low.
- And they are willing to pay:
 - 70% say authorities have the right to make people pay taxes (and across 16 countries⁶ tracked since 2002, this figure has increased from 64% to 71%)
 - 49% believe it's wrong and punishable for people to avoid paying the taxes they owe government (another 35% say it is 'wrong but understandable')
- More than one-third (35%) say that 'most' or 'all' tax officials are corrupt, and another 39% think that at least some of them are. Perceived corruption among tax officials appears to undermine commitment to the integrity of the tax system. Distrust in the conduct of tax officials increases tolerance for tax avoidance in principle, and reported non-compliance with tax obligations in practice.
- Large majorities report that tax systems remain opaque: 62% say it is difficult to find out what taxes they owe, while 76% say it is difficult to find out how the government uses tax revenue.
- West Africans express the highest levels of support for taxation in principle, but the lowest levels of confidence that everyone complies with tax obligations. East Africans face the greatest information barriers. Southern Africans have better access to information, and perceive far less corruption, but they also report that it is somewhat easier to avoid paying taxes than in other regions.

⁶ Botswana, Cape Verde, Ghana, Kenya, Lesotho, Malawi, Mali, Mozambique, Namibia, Nigeria, Senegal, South Africa, Tanzania, Uganda, Zambia, and Zimbabwe.

Taxes as Development Resources

Broad majorities see taxes as important to their countries' advancement. Two out of three (66%) say citizens should pay their taxes to government "for the country to develop" compared with just 30% who think their governments should find their resources elsewhere. There is, however, substantial variation across countries (Figure 1). Nearly 85% of Ghanaians and Ivorians are committed to taxation to support development, but in two countries – Malawi and Lesotho – this is a minority position.

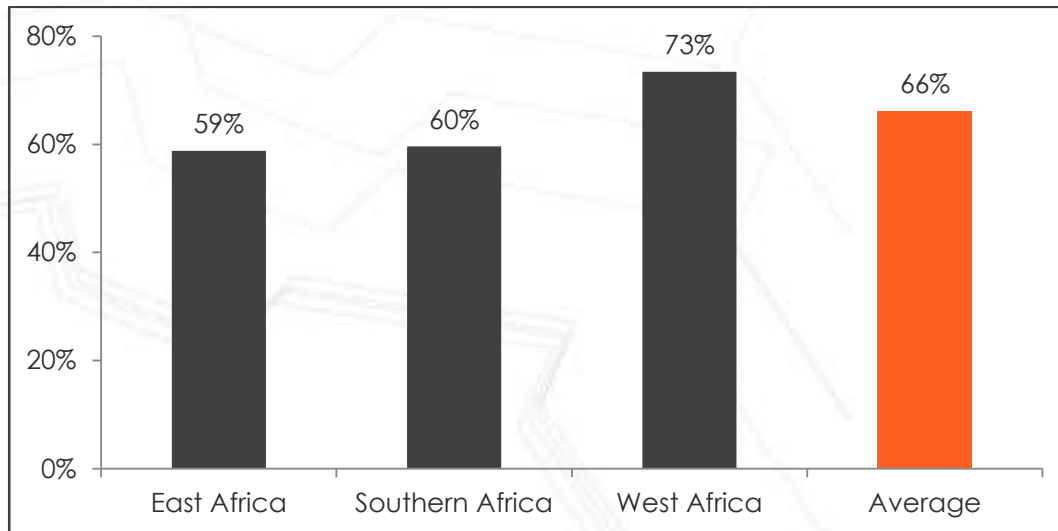
Figure 1: Support for taxation for development | 29 countries, 2011-2013



Participants were asked: 'Which of the following statements is closest to your view: Statement 1: Citizens must pay their taxes to the government in order for our country to develop. Statement 2: The government can find enough resources for development from other sources without having to tax the people.' (Figures show % who 'agree' or 'agree very strongly' with Statement 1.)

Support for taxation is a majority position in all regions, but is substantially higher in West Africa (73%) than East (59%) or Southern Africa (60%) (Figure 2).

Figure 2: Support for taxation for development, by region | 29 countries | 2011-2013

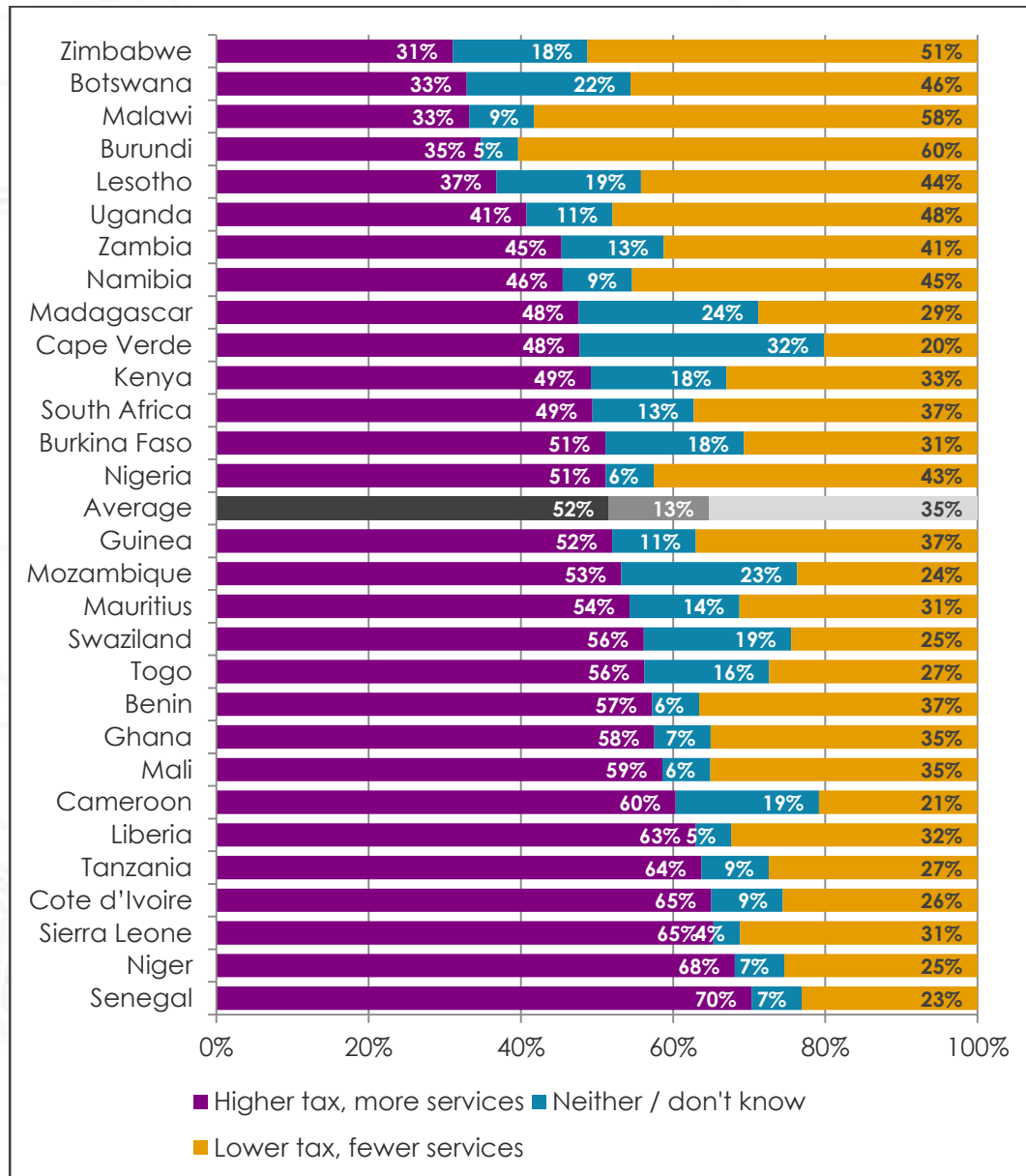


In fact, Africans are committed enough to the principle of paying taxes to support development that a majority (52%), albeit slim, is even willing to see their taxes increase, as long as this would result in more services provided by governments (Figure 3).



Lagos Market, Zouzou Wizman, Creative Commons

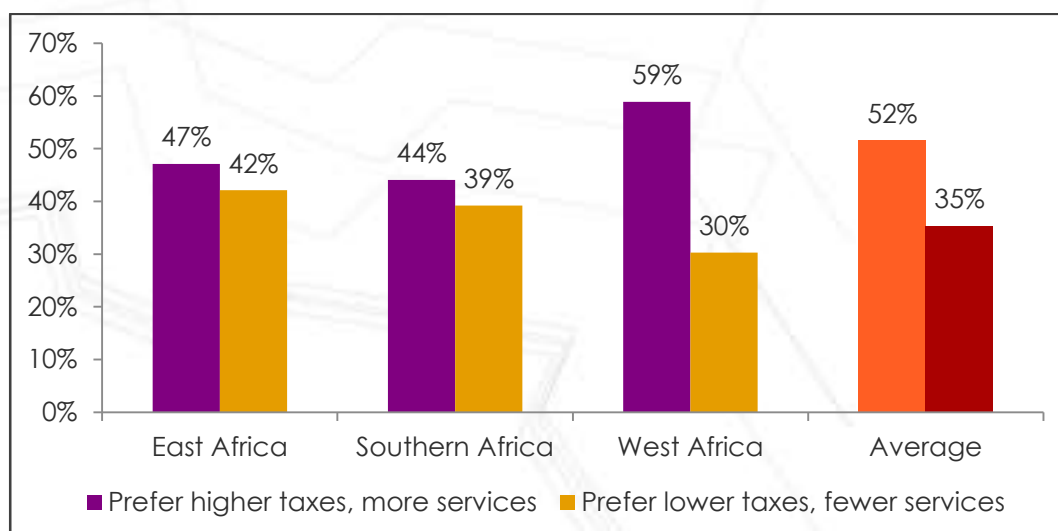
Figure 3: The tax-for-service trade-off | 29 countries, 2011-2013



Participants were asked: 'Which of the following statements is closest to your view: Statement 1: It is better to pay higher taxes, if it means that there will be more services provided by government. Statement 2: It is better to pay lower taxes, even if it means there will be fewer services provided by government.'

But while this is the position of a majority among West Africans (59%), in East Africa (47%) and Southern Africa (44%), support is much weaker; pluralities, but not majorities are willing to pay higher taxes for increased services (Figure 4).

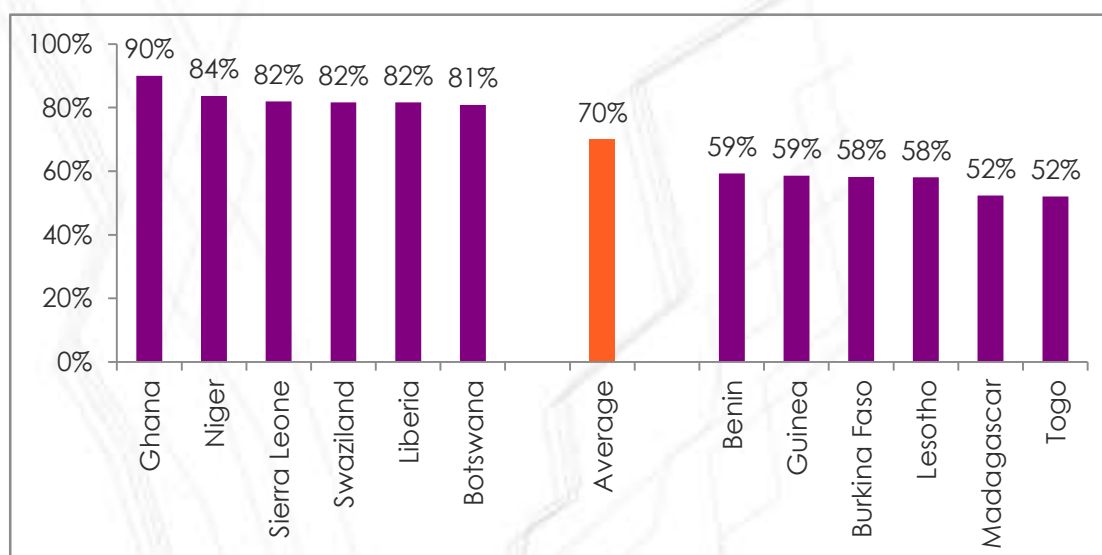
Figure 4: Tax-for-service trade-off, by region | 29 countries | 2011-2013



The Legitimacy of Taxation

Africans' widespread recognition of the value of taxation is matched by their support for the role of revenue authorities in collecting taxes from people, and to people's obligation to pay what they owe. Across 29 countries fully 70% say tax agencies have a right to collect taxes (Figure 5). This includes majorities in every country, though only slim ones in Madagascar and Togo (52% each). Tax departments enjoy the highest levels of legitimacy in Ghana (90%) and Niger (84%).

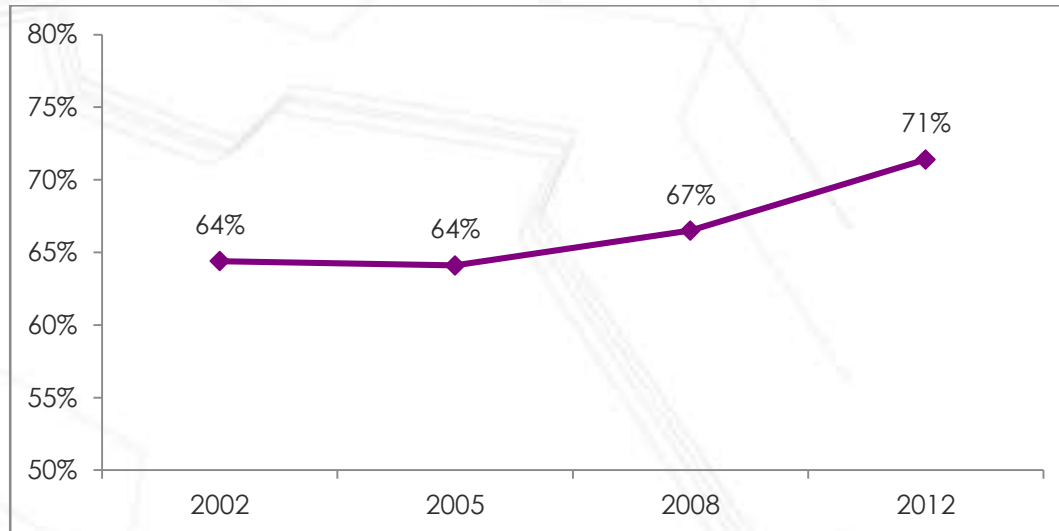
Figure 5: Authorities' rights to tax citizens | high & low countries | 2011-2013



Participants were asked: 'Please tell me whether you disagree or agree with the following statement: The tax authorities always have the right to make people pay taxes.' (% 'agree' or 'strongly agree')

Moreover, across 16 countries tracked for the last decade, support for the role of tax authorities has grown steadily, from 64% in 2002 to 71% circa 2012 (Figure 6).

Figure 6: **Increasing endorsement of tax authority legitimacy**
| 16 countries | 2002-2012

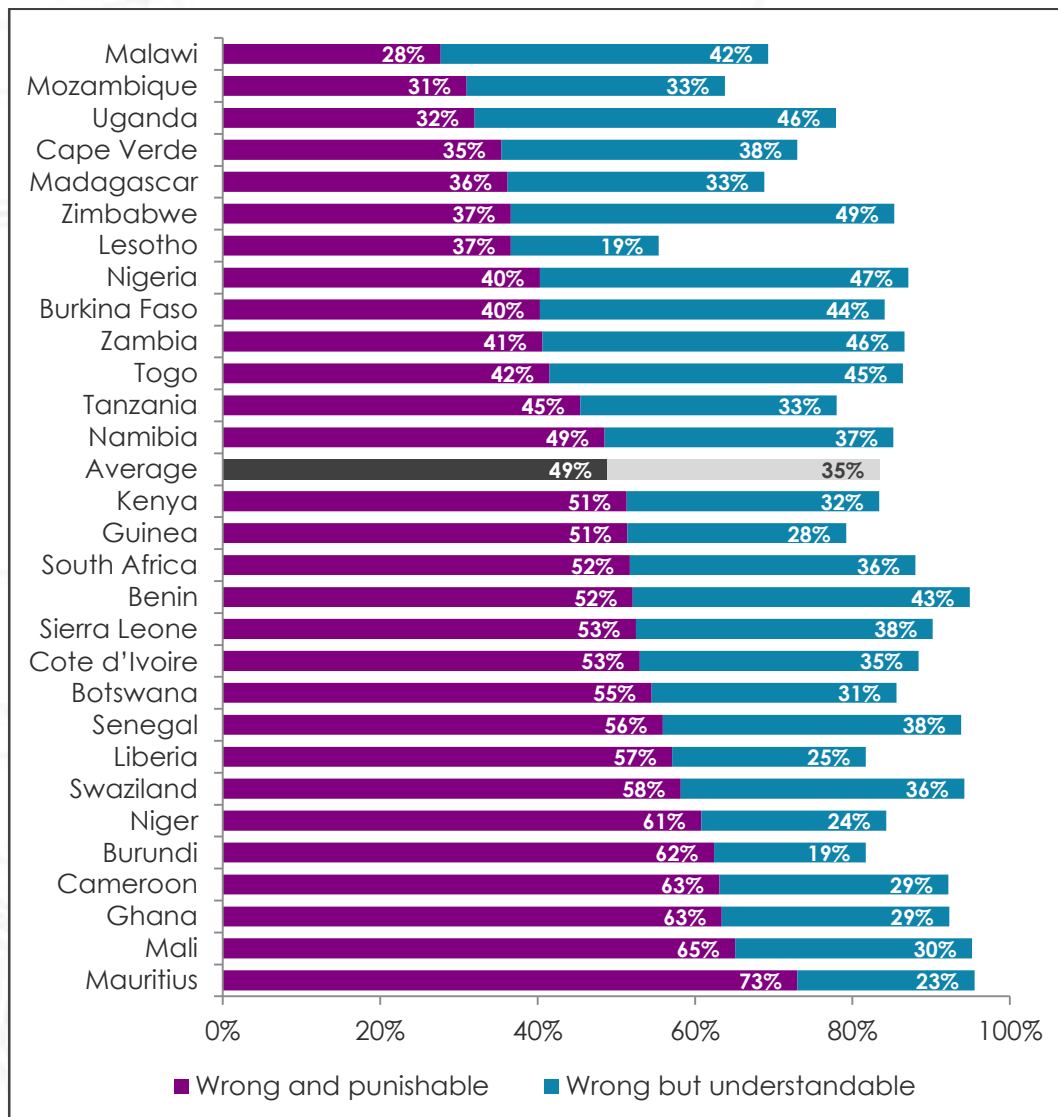


Participants were asked: 'Please tell me whether you disagree or agree with the following statement: The tax authorities always have the right to make people pay taxes.' (% 'agree' or 'strongly agree')

Many Africans reject deception about paying tax obligations, though not all are willing to fully condemn it. A large majority (84%) find tax evasion wrong; just under half (49%) deem it not only wrong but also punishable, while 35% find it wrong but understandable (Figure 7). Mauritians express the strongest commitment to the integrity of the tax system, with 73% saying tax evasion is wrong and should be punished, followed by Malians (65%), Ghanaians and Cameroonians (63% each). Support for this position is much less solid in other countries. In Lesotho and Malawi, nearly one third (29% each) of citizens find not paying taxes 'not wrong at all', and less than one in three identify tax avoidance as a punishable offence in Uganda (32%), Mozambique (31%) and Malawi (28%).

“A large majority find tax evasion wrong; just under half deem it not only wrong but also punishable”

Figure 7: Tolerance for tax avoidance | 29 countries, 2011-2013

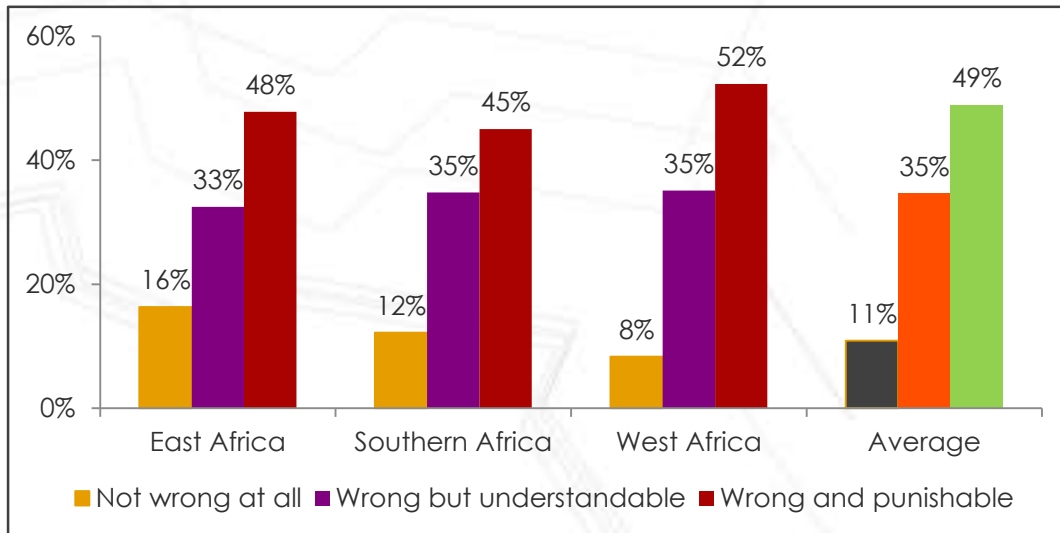


Participants were asked: 'I am now going to ask you about a range of different actions that some people take. Please tell me whether you think the following action is not wrong at all, wrong but understandable, or wrong and punishable: not paying the taxes they owe on their income.'

West Africans express greater commitment to tax obligations in principle, with a slim majority (52%) identifying non-payment of taxes as a punishable offence, compared with 48% in East Africa and 45% in Southern Africa. East Africans are more likely to say that tax evasion is 'not wrong at all' compared with respondents from other parts of the continent (Figure 8).



Figure 8: Tolerance for tax avoidance, by region | 29 countries, 2011-2013



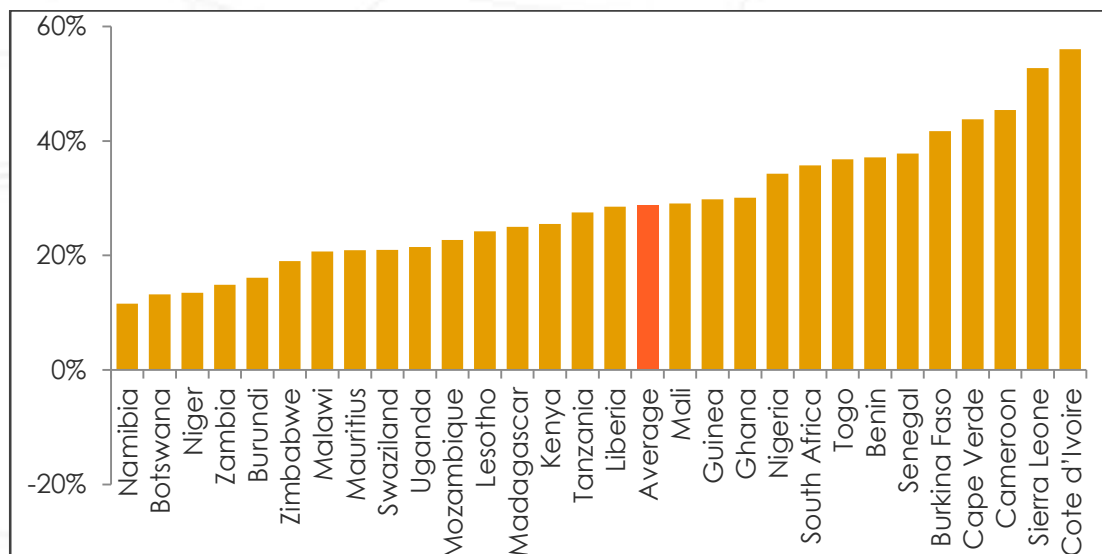
Tax Compliance

Considering that large majorities support taxation, in principle, what about compliance with taxes in practice? On the whole, the public believes compliance is widespread. A majority (58%) says tax avoidance 'never' or only 'rarely' occurs. However, a sizeable minority is less convinced, with nearly one in four (23%) saying tax avoidance occurs 'often' and another 6% asserting it 'always' happens.

Perceived avoidance is at its lowest in several Southern African countries, including Namibia (just 12% think people 'often' or 'always' avoid paying), Botswana (13%), and Zambia (15%), along with Niger (14%) and Burundi (16%). Some West Africans perceive lower levels of compliance: 53% of Sierra Leoneans and 56% of Ivoirians believe that people frequently avoid paying their taxes (Figure 9).

“Nearly one in four says tax avoidance occurs 'often' ”

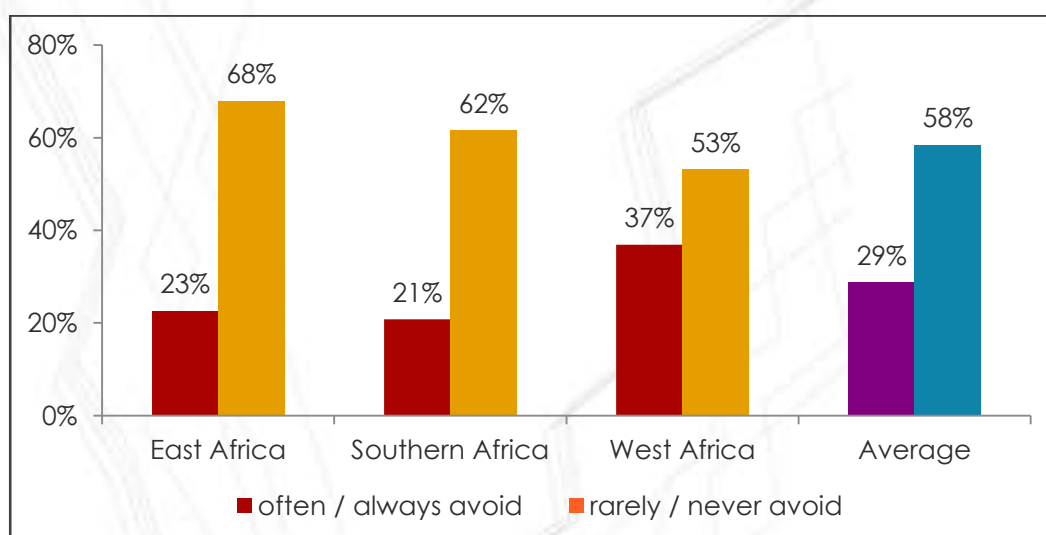
Figure 9: **Perceived non-compliance with tax requirements**
| 29 countries, 2011-2013



Participants were asked: 'In your opinion, how often, in this country: do people avoid paying the taxes that they owe the government?' (% 'often' or 'always')

East and Southern Africans are more confident that fellow citizens comply with tax obligations (68% and 62%, respectively) compared with West Africans (53%) (Figure 10).

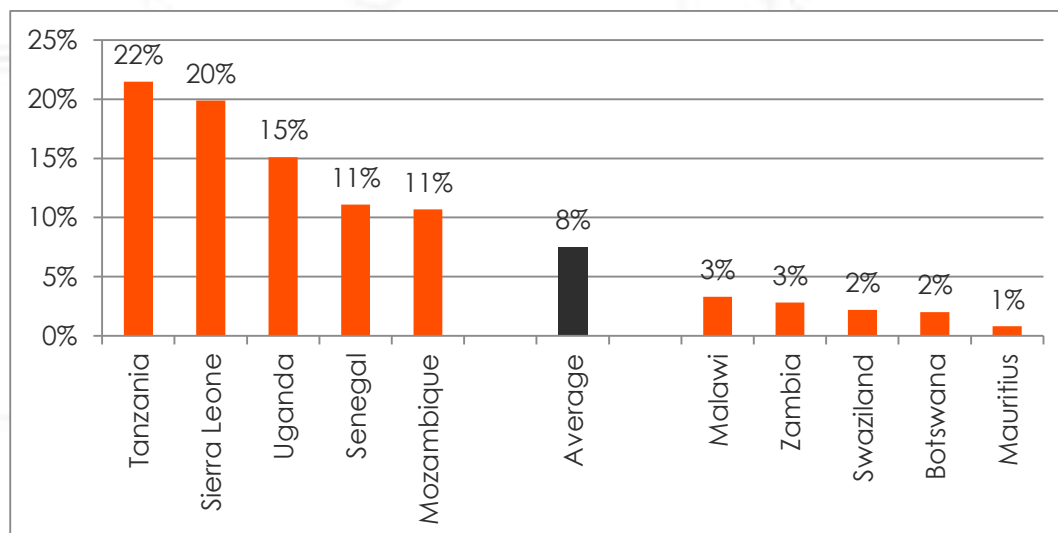
Figure 10: **Perceived non-compliance with tax requirements, by region**
| 29 countries, 2011-2013



Afrobarometer also asks respondents whether they, personally, have refused to pay a tax or fee to government at any time within the past year. Most said they did not, but nearly one in ten (8%) reported they had indeed done so at least once (Figure 11). And while 10% or fewer reported having taken such a step in 24 of the 29

countries, self-reported levels of non-compliance were far higher in Tanzania (22%), Sierra Leone (20%) and Uganda (15%).

Figure 11: **Personal refusal to pay a tax or fee**
| high & low countries, 2011-2013



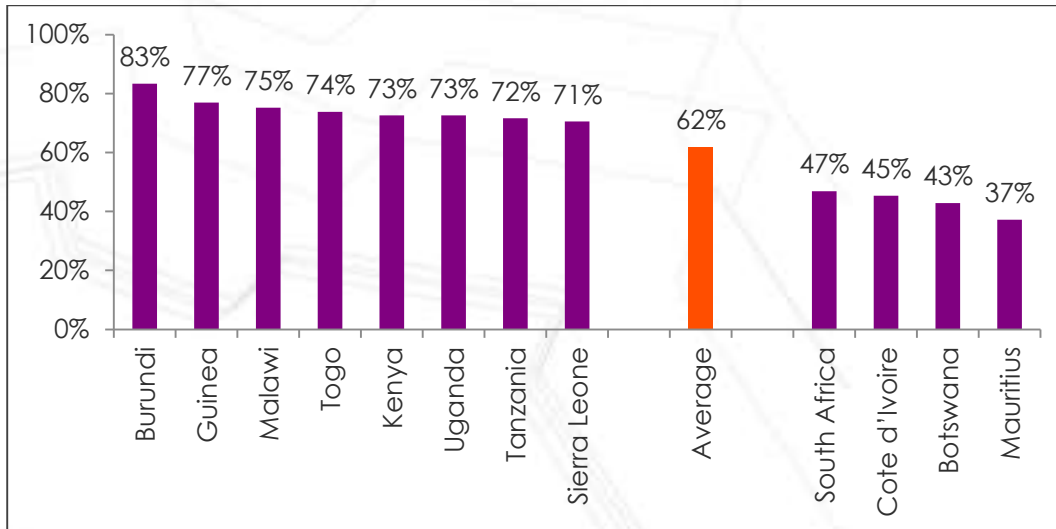
Participants were asked: 'Here is a list of actions that people sometime take as citizens. For each of these, please tell me whether you, personally, have done any of these things during the past year: refused to pay a tax or fee to government.' (% saying 'yes')

Transparency & Accessibility

Widespread support for taxation can be undermined when tax systems are opaque and inaccessible to citizens. Six of ten (62%) Africans indicate it is 'difficult' or 'very difficult' to get information about the taxes and fees they are required to pay (Figure 12). A startling 83% say that getting information on what they owe is difficult in Burundi, and three-quarters say the same in Guinea (77%), Malawi (75%) and Togo (74%). Fewer than half cite difficulties in just four countries: South Africa (47%), Cote d'Ivoire (45%), Botswana (43%) and Mauritius (37%).



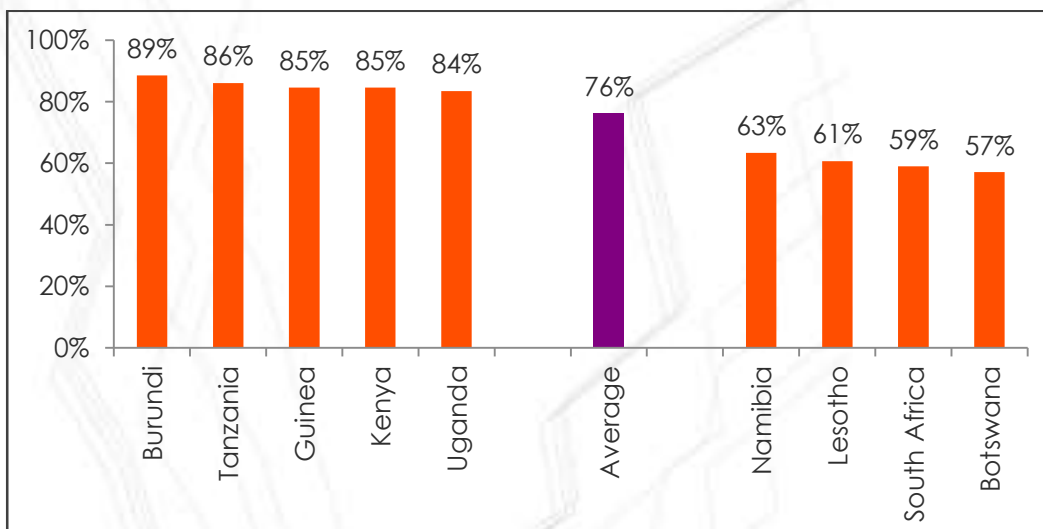
Figure 12: Inaccessibility of tax information
| High & low countries, 2011-2013



Participants were asked: 'Based on your experience, how easy or difficult is it to do each of the following: To find out what taxes and fees you are supposed to pay to the government.' (% 'difficult' or 'very difficult')

It is even more difficult for citizens to find out how those monies are being used by their governments. Nearly eight in ten (76%) say it is 'difficult' or 'very difficult' 'to find out how government uses the revenues from people's taxes and fees' (Figure 13).

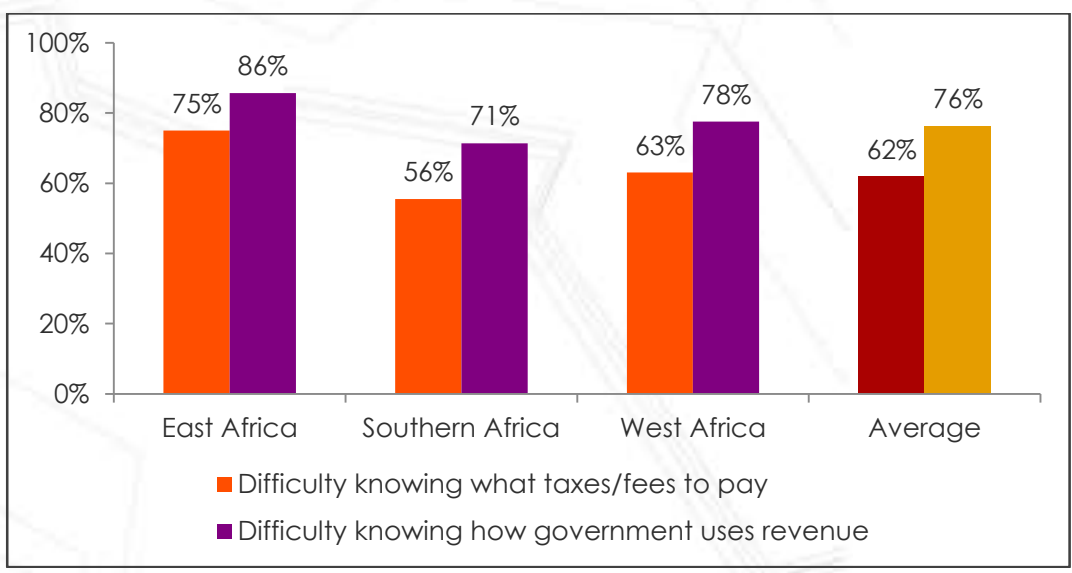
Figure 13: Inaccessibility of information on use of tax revenue
| High & low countries, 2011-2013



Participants were asked: 'Based on your experience, how easy or difficult is it to do each of the following: To find out how government uses the revenues from people's taxes and fees.' (% 'difficult' or 'very difficult')

East Africans report the highest levels of frustration with the opaqueness of the tax system, with nearly eight in ten (75%) saying it is difficult to know what taxes to pay and nearly nine in ten (86%) reporting difficulty finding out how the government spends revenue (Figure 14).

Figure 14: Opaqueness of tax systems, by region | 29 countries, 2011-2013

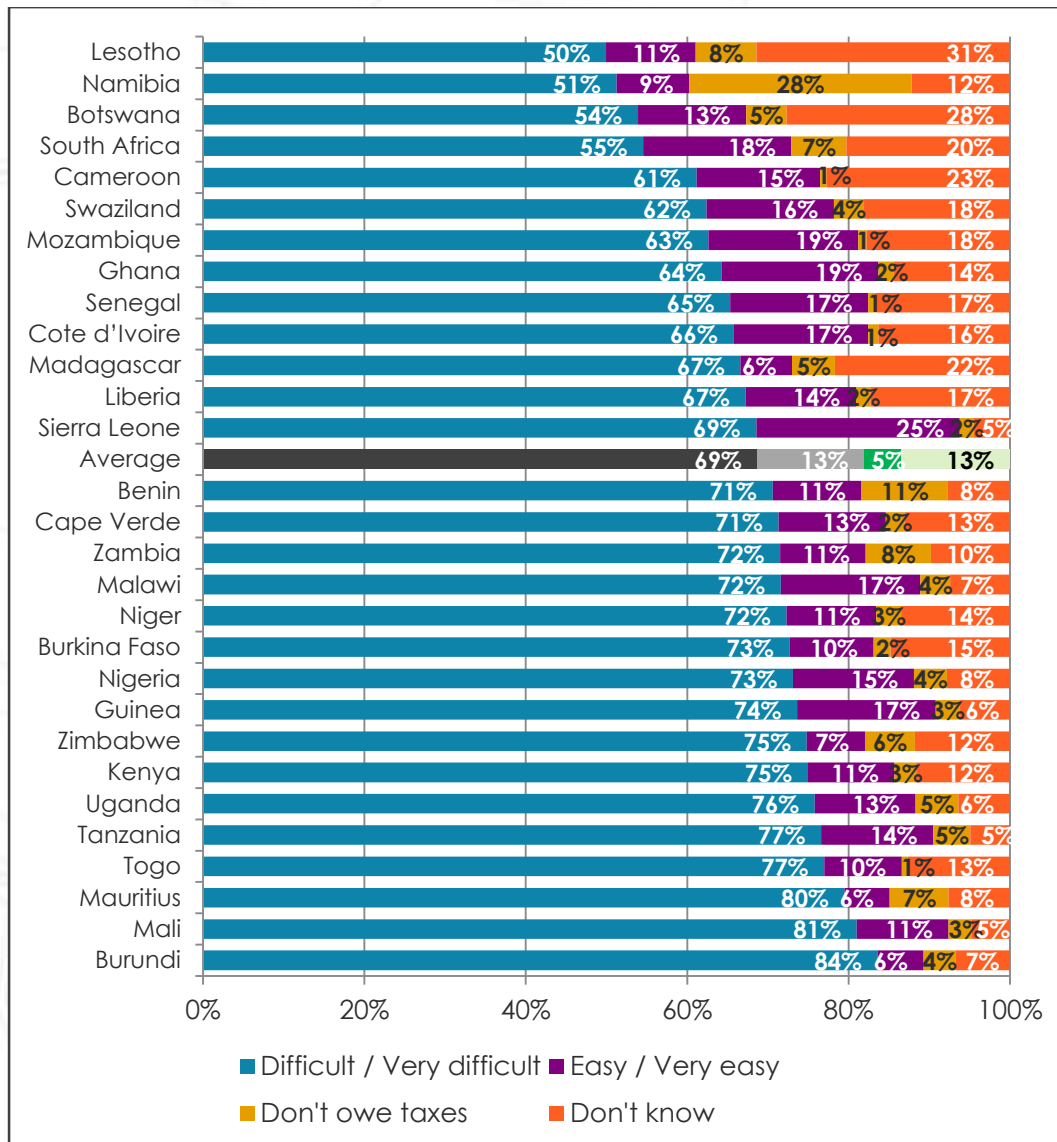


Enforcement

While most governments have not succeeded in making information on taxes owed accessible, they nonetheless appear to have established a credible threat of enforcement. More than two thirds (69%) of respondents believe that it is ‘difficult’ or ‘very difficult’ to ‘avoid paying income or property taxes that you owe to government’ (Figure 15). Just 13% say it would be ‘easy’ or ‘very easy’ (another 13% ‘don’t know’, and 5% say they don’t owe any taxes). In Lesotho, half (50%) of respondents say it is difficult, while 31% don’t know. Sierra Leoneans were most likely to say tax avoidance is actually easy, with 25% suggesting this is the case, although 69% disagree. In all other countries, fewer than 20% say avoiding taxes is easy.

“Governments appear to have established a credible threat of enforcement”

Figure 15: **Difficulty of avoiding taxes | 29 countries, 2011-2013**

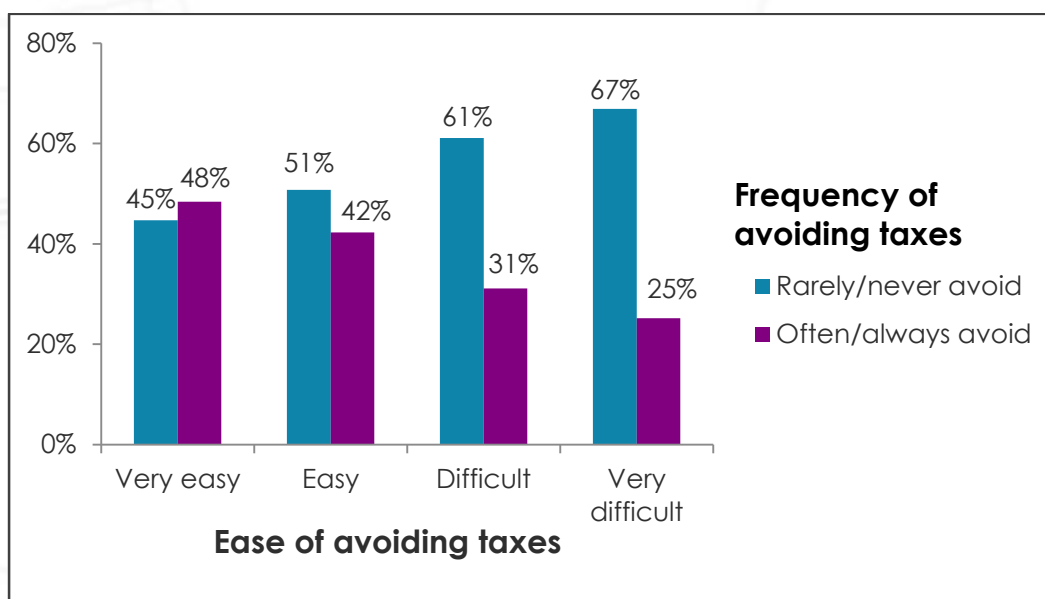


Participants were asked: 'Based on your experience, how easy or difficult is it to do each of the following: To avoid paying the income or property taxes that you owe to government.'

Perceptions about the effectiveness of tax enforcement appear to have a significant impact on compliance. People who say it is difficult or very difficult to avoid paying are also much less likely to report that people actually do avoid paying their taxes (Figure 16).⁷

⁷ Pearson's $r = .150$, $p = .000$

Figure 16: Tax enforcement vs. tax avoidance | 29 countries, 2011-2013



Integrity of Tax Authorities

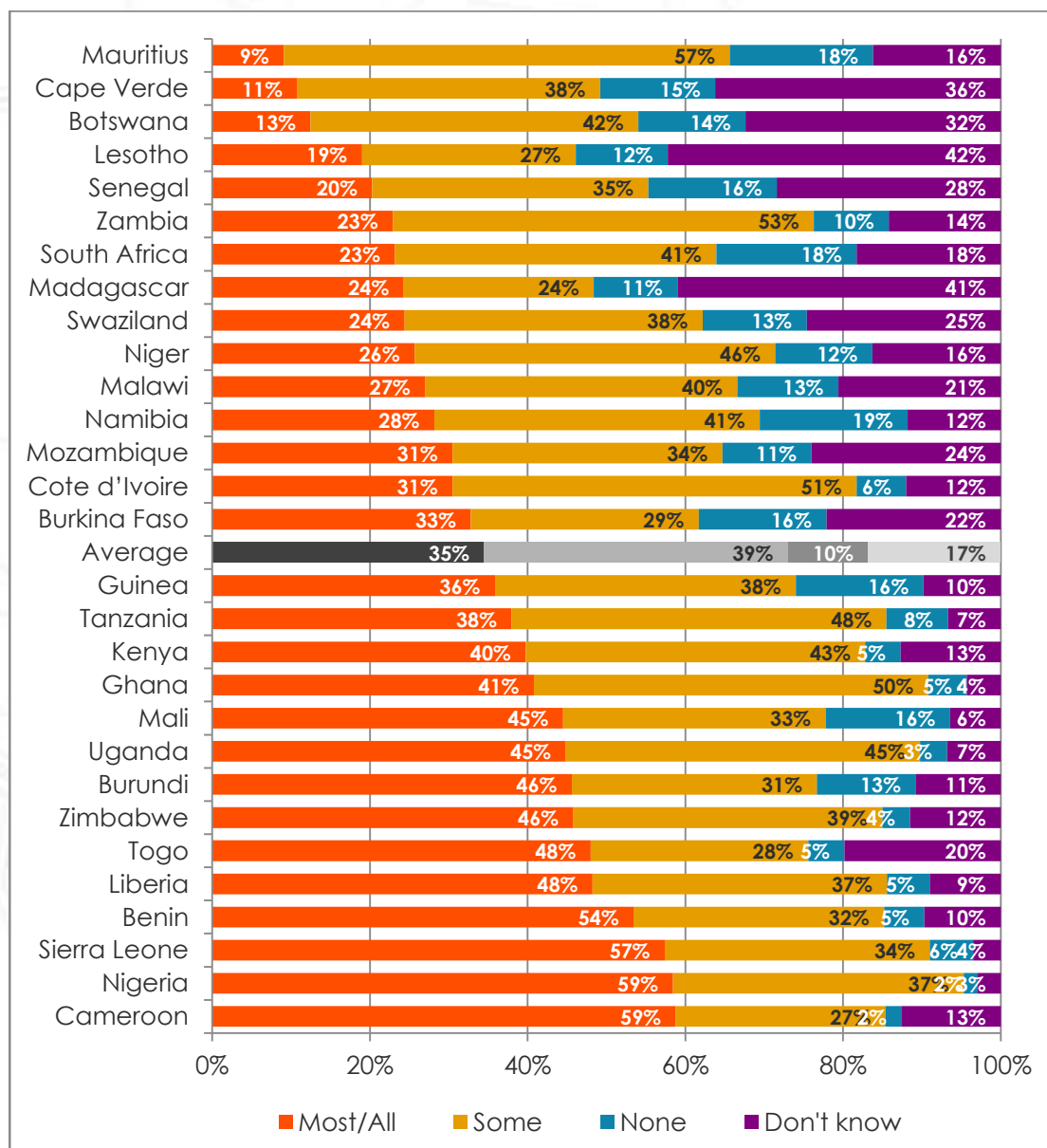
Levels of citizens' trust in tax departments and perceived levels of corruption among tax officials suggest tax authorities face a significant credibility gap. The public is roughly evenly divided with regard to the trustworthiness of tax officials: 44% of citizens say they trust them 'somewhat' or 'a lot', but an equal number (44%) express the opposite sentiment, trusting them 'not at all' or 'just a little'.

Similarly, when asked about corruption among tax officials, people express clear reservations. One in three citizens (35%) says 'most' or 'all' tax officials are corrupt, and another 39% reports that at least 'some' of them are (Figure 17). Only one in ten (10%) perceive that none engage in illicit exchanges. Tax officials receive fewer reports of corruption than police and other government officials, but more than MPs, local government councilors and officials in the court systems.⁸ Perceptions of corruption among tax officials are highest in Cameroon and Nigeria (59% each), followed by Sierra Leone (57%), and Benin (54%), whereas only 9% in Mauritius, 11% in Cape Verde and 13% in Botswana say corruption is similarly widespread.



⁸ See Samantha Richmond and Carmen Alpin, 2013, 'Governments Falter in Fight Against Corruption: The People Give Most A Failing Grade', Afrobarometer Policy Paper No. 4, available at www.afrobarometer.org. This paper reports perceived levels of corruption across 34 countries, so the numbers are slightly different from those reported here covering 29 countries.

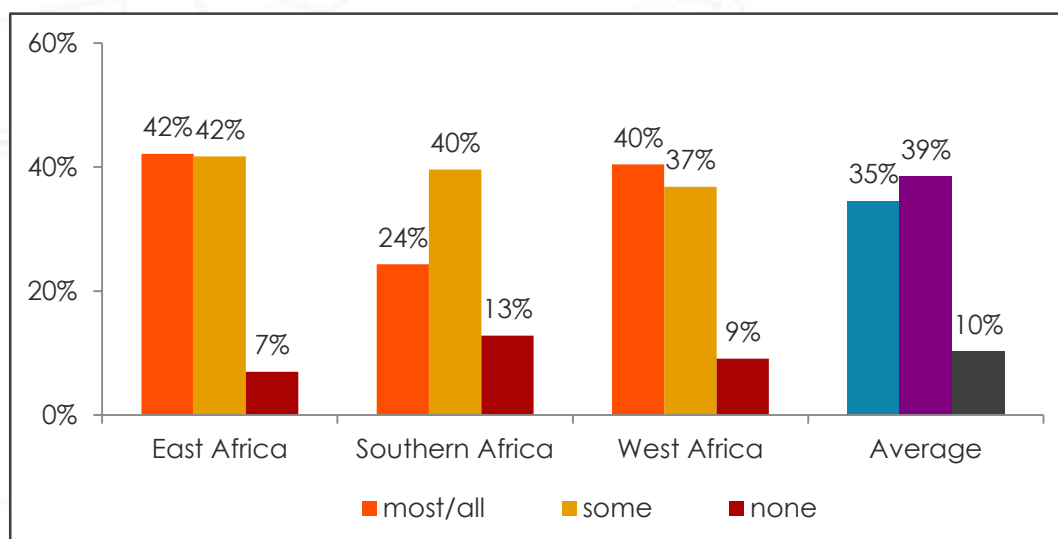
Figure 17: **Perceived corruption among tax authorities**
| 29 countries, 2011-2013



Participants were asked: 'How many of the following people do you think are involved in corruption, or haven't you heard enough about them to say: tax officials, like Ministry of Finance officials or local government tax collectors?'

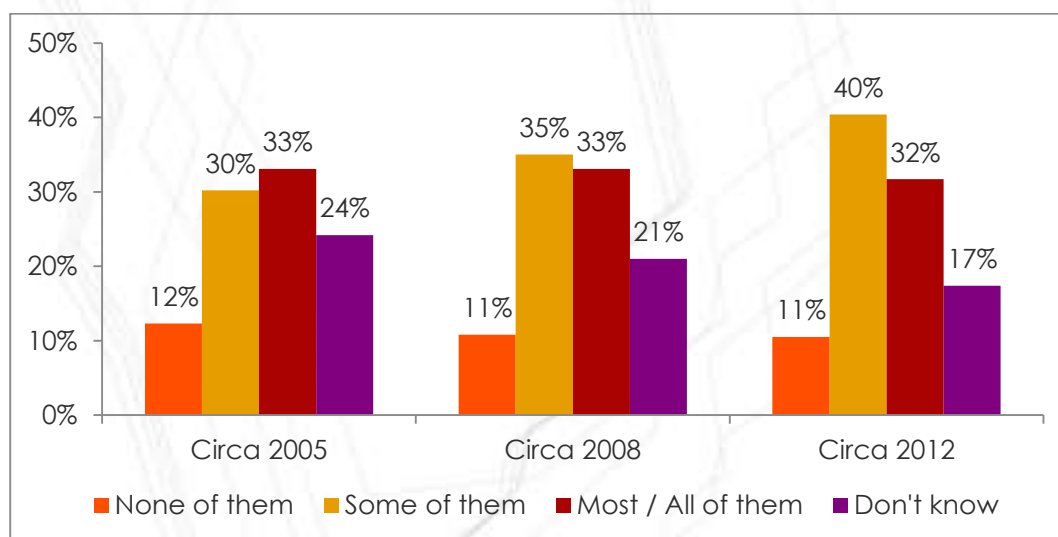
The perceived level of corruption among tax officials (24%) is substantially lower in Southern Africa compared to East (42%) and West Africa (40%) (Figure 18).

Figure 18: **Perceived corruption among tax authorities | by region**
| 29 countries, 2011-2013



Across the 16 countries tracked since 2005, there is little change in perceived corruption at the high and low ends. Widespread corruption has consistently been reported by about one in three people (32% said ‘most’ or ‘all’ tax officials were corrupt in 2012, compared with 33% in 2005 and 2008), and no problems are reported by about one in ten. However, during the same period, the number reporting that they ‘don’t know’ about corruption among tax authorities has decreased, while those reporting that at least ‘some of them’ are corrupt has substantially increased, suggesting that tax system reforms over the past decade may have done little to improve the image of tax officials in the eyes of the public.

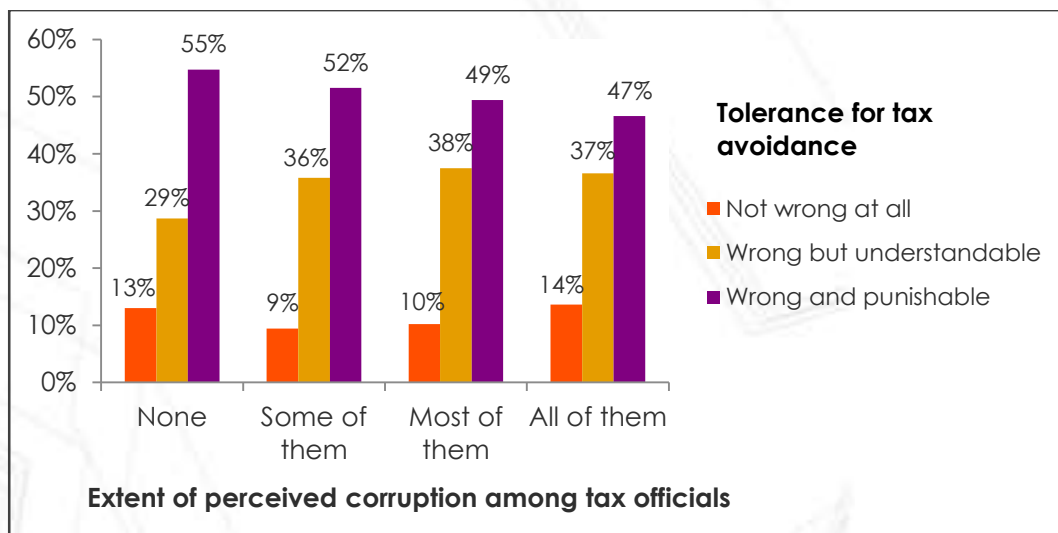
Figure 19: **Changes in perceptions of corruption among tax authorities**
| 16 countries, 2005-2012



Corruption Undermines Compliance

The evidence further suggests that corruption plays an important role in undermining commitment to taxation, both in principle and in practice. For example, among those who perceive that corruption among tax officials never occurs, 55% view non-payment of taxes as 'wrong and punishable', and 29% see it as 'wrong but understandable'. In contrast, among those who perceive that *all* tax officials are corrupt, tolerance for non-payment of taxes increases substantially: the number who says tax avoidance is a punishable offence declines to 47%, while 37% regard it as understandable (Figure 20).

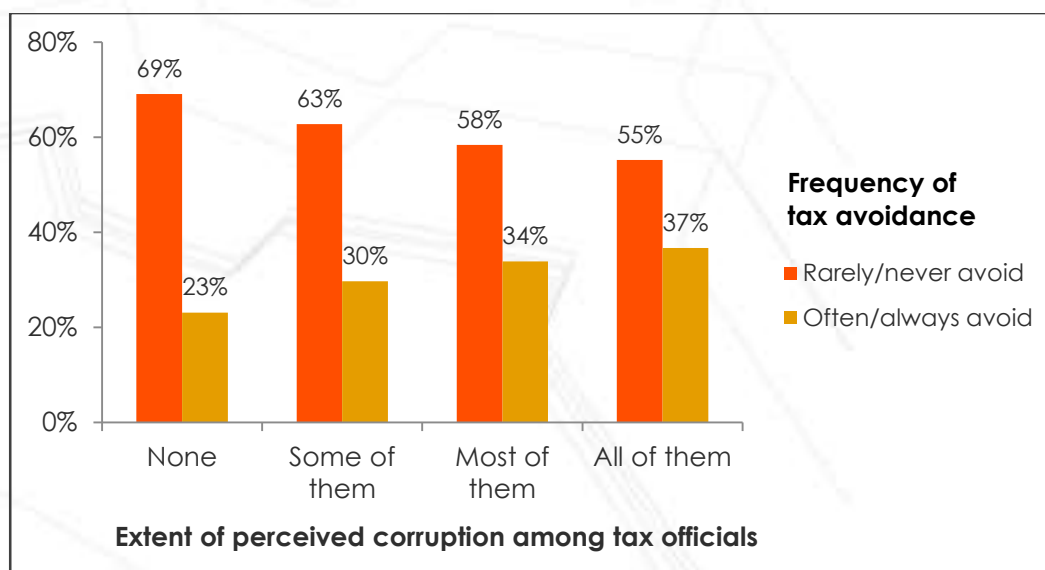
Figure 20: **Perceived corruption and tolerance for taxation avoidance**
| 29 countries, 2011-2013



Higher levels of perceived corruption are also linked to increases in reported levels of tax avoidance. Among those who believe that tax officials are honest, just 23% believe that tax avoidance is frequent (occurring 'often' or 'always'), whereas among those who see malfeasance among tax officials as widespread, avoidance is also reported to be more common, with 37% reporting that breaches are frequent (Figure 21).

“ Among those who perceive that all tax officials are corrupt, tolerance for non-payment of taxes increases substantially ”

Figure 21: **Perceived corruption and frequency of tax avoidance**
 | **29 countries, 2011-2013**



Conclusion

Reform of domestic taxation systems has been accorded high priority across the continent over the past two decades. Afrobarometer's findings suggest that Africans are largely on board: people affirm that national development should be built on a foundation of domestic taxation, rather than relying solely on other sources of revenue. Moreover, tax authorities enjoy widespread – and growing – legitimacy among African citizens. Significant numbers also affirm the importance of compliance with tax obligations, although there is still a divide as to whether non-compliance is understandable or should be treated as a punishable offence.

But transparency of tax authorities and accountability of public finance systems remain public concerns. Large majorities report difficulties in knowing what they owe and in finding out how governments use revenue generated through taxation.

The perceived lack of integrity of tax authorities also remains a major challenge to governments. Although they are not the worst offenders (an honor reserved for the police), the public perceives high levels of corruption among tax officials. And these perceptions appear to be directly linked to lower levels of consent to taxation, and lower reported levels of compliance.

Improving transparency and accountability among revenue authorities must therefore remain a cornerstone of efforts to strengthen domestic revenue generation. Improving popular access to information about taxes people owe and about public spending, while reducing corruption and misuse of public monies, will help encourage voluntary compliance and enhance government revenue generation.

Afrobarometer Taxation Database Annexes

Citizens must pay taxes for development vs. find other resources			
Country	Citizens pay taxes to develop country	Neither/Don't know	Find other resources
Benin	69%	1%	30%
Botswana	57%	5%	38%
Burkina Faso	68%	8%	24%
Burundi	56%	2%	43%
Cameroon	82%	4%	14%
Cape Verde	69%	7%	24%
Cote d'Ivoire	84%	2%	14%
Ghana	84%	1%	15%
Guinea	50%	2%	47%
Kenya	73%	3%	24%
Lesotho	32%	7%	61%
Liberia	81%	1%	19%
Madagascar	64%	12%	24%
Malawi	45%	3%	52%
Mali	79%	1%	20%
Mauritius	67%	1%	32%
Mozambique	72%	10%	18%
Namibia	53%	3%	44%
Niger	78%	1%	21%
Nigeria	64%	1%	35%
Senegal	81%	2%	18%
Sierra Leone	77%	1%	22%
South Africa	68%	5%	28%
Swaziland	77%	4%	20%
Tanzania	55%	1%	43%
Togo	61%	4%	35%
Uganda	51%	2%	47%
Zambia	63%	5%	32%
Zimbabwe	58%	4%	38%
Average	66%	4%	30%

Prefer higher taxes, more services vs. lower taxes, fewer services			
Country	Prefer higher taxes, more services	Neither/Don't know	Prefer lower taxes, fewer services
Benin	57%	6%	37%
Botswana	33%	22%	46%
Burkina Faso	51%	18%	31%
Burundi	35%	5%	60%
Cameroon	60%	19%	21%
Cape Verde	48%	32%	20%
Cote d'Ivoire	65%	9%	26%
Ghana	58%	7%	35%
Guinea	52%	11%	37%
Kenya	49%	18%	33%
Lesotho	37%	19%	44%
Liberia	63%	5%	32%
Madagascar	48%	24%	29%
Malawi	33%	9%	58%
Mali	59%	6%	35%
Mauritius	54%	14%	31%
Mozambique	53%	23%	24%
Namibia	46%	9%	45%
Niger	68%	7%	25%
Nigeria	51%	6%	43%
Senegal	70%	7%	23%
Sierra Leone	65%	4%	31%
South Africa	49%	13%	37%
Swaziland	56%	19%	25%
Tanzania	64%	9%	27%
Togo	56%	16%	27%
Uganda	41%	11%	48%
Zambia	45%	13%	41%
Zimbabwe	31%	18%	51%
Average	52%	13%	35%

Tax authorities always have the right to make people pay taxes			
Country	Agree / Strongly agree	Neither/ Don't know	Disagree / Strongly disagree
Benin	59%	19%	21%
Botswana	81%	10%	10%
Burkina Faso	58%	17%	24%
Burundi	68%	9%	23%
Cameroon	68%	11%	21%
Cape Verde	67%	16%	17%
Cote d'Ivoire	67%	10%	23%
Ghana	90%	5%	5%
Guinea	59%	9%	33%
Kenya	69%	11%	20%
Lesotho	58%	15%	27%
Liberia	82%	7%	12%
Madagascar	52%	31%	17%
Malawi	68%	5%	27%
Mali	77%	6%	17%
Mauritius	74%	14%	12%
Mozambique	68%	18%	15%
Namibia	66%	18%	16%
Niger	84%	8%	9%
Nigeria	66%	12%	22%
Senegal	77%	8%	15%
Sierra Leone	82%	9%	9%
South Africa	68%	20%	12%
Swaziland	82%	10%	8%
Tanzania	71%	6%	24%
Togo	52%	11%	37%
Uganda	66%	8%	26%
Zambia	77%	10%	13%
Zimbabwe	76%	13%	12%
Average	70%	12%	18%

Tolerance for not paying taxes owed to government				
Country	Not wrong at all	Wrong but understandable	Wrong and punishable	Don't know
Benin	4%	43%	52%	1%
Botswana	6%	31%	55%	8%
Burkina Faso	10%	44%	40%	6%
Burundi	17%	19%	62%	1%
Cameroon	4%	29%	63%	4%
Cape Verde	20%	38%	35%	7%
Cote d'Ivoire	5%	35%	53%	7%
Ghana	6%	29%	63%	2%
Guinea	16%	28%	51%	5%
Kenya	10%	32%	51%	6%
Lesotho	29%	19%	37%	16%
Liberia	8%	25%	57%	10%
Madagascar	17%	33%	36%	15%
Malawi	29%	42%	28%	2%
Mali	4%	30%	65%	1%
Mauritius	3%	23%	73%	2%
Mozambique	17%	33%	31%	20%
Namibia	10%	37%	49%	5%
Niger	11%	24%	61%	5%
Nigeria	11%	47%	40%	2%
Senegal	4%	38%	56%	2%
Sierra Leone	6%	38%	53%	4%
South Africa	6%	36%	52%	6%
Swaziland	3%	36%	58%	3%
Tanzania	19%	33%	45%	3%
Togo	8%	45%	42%	6%
Uganda	18%	46%	32%	4%
Zambia	6%	46%	41%	7%
Zimbabwe	10%	49%	37%	5%
Average	11%	35%	49%	6%

Perceived frequency of tax non-compliance			
Country	Never / Rarely	Often / Always	Don't know
Benin	54%	37%	9%
Botswana	65%	13%	22%
Burkina Faso	41%	42%	17%
Burundi	75%	16%	9%
Cameroon	38%	45%	16%
Cape Verde	36%	44%	20%
Cote d'Ivoire	32%	56%	12%
Ghana	64%	30%	6%
Guinea	63%	30%	7%
Kenya	63%	26%	11%
Lesotho	35%	24%	40%
Liberia	59%	29%	13%
Madagascar	50%	25%	25%
Malawi	66%	21%	13%
Mali	68%	29%	3%
Mauritius	74%	21%	5%
Mozambique	56%	23%	22%
Namibia	77%	12%	12%
Niger	81%	14%	5%
Nigeria	60%	34%	5%
Senegal	50%	38%	12%
Sierra Leone	44%	53%	4%
South Africa	54%	36%	10%
Swaziland	60%	21%	19%
Tanzania	67%	28%	6%
Togo	52%	37%	11%
Uganda	67%	22%	11%
Zambia	71%	15%	14%
Zimbabwe	69%	19%	12%
Average	58%	29%	13%

Self-reported refusal to pay tax or fee to government			
Country	No	Yes	Don't know
Benin	84%	10%	6%
Botswana	94%	2%	4%
Burkina Faso	86%	7%	7%
Burundi	89%	9%	2%
Cameroon	87%	6%	7%
Cape Verde	89%	4%	8%
Cote d'Ivoire	90%	7%	3%
Ghana	91%	8%	1%
Guinea	90%	8%	2%
Kenya	87%	9%	5%
Lesotho	86%	6%	8%
Liberia	89%	6%	5%
Madagascar	82%	8%	10%
Malawi	95%	3%	2%
Mali	96%	4%	1%
Mauritius	98%	1%	1%
Mozambique	85%	11%	5%
Namibia	90%	4%	6%
Niger	94%	4%	2%
Nigeria	89%	10%	2%
Senegal	85%	11%	4%
Sierra Leone	79%	20%	2%
South Africa	93%	5%	3%
Swaziland	96%	2%	2%
Tanzania	78%	22%	1%
Togo	86%	8%	6%
Uganda	79%	15%	6%
Zambia	93%	3%	4%
Zimbabwe	95%	4%	1%
Average	89%	8%	4%

Difficulty to know taxes and fees owed to government			
Country	Easy / Very easy	Difficult / Very difficult	Don't know
Benin	18%	66%	16%
Botswana	31%	43%	26%
Burkina Faso	25%	62%	13%
Burundi	11%	83%	6%
Cameroon	25%	58%	16%
Cape Verde	33%	54%	13%
Cote d'Ivoire	39%	45%	15%
Ghana	19%	68%	13%
Guinea	17%	77%	6%
Kenya	19%	73%	9%
Lesotho	20%	52%	28%
Liberia	14%	68%	18%
Madagascar	11%	64%	25%
Malawi	18%	75%	7%
Mali	43%	51%	6%
Mauritius	55%	37%	8%
Mozambique	26%	62%	12%
Namibia	22%	58%	21%
Niger	30%	59%	11%
Nigeria	24%	69%	7%
Senegal	22%	63%	15%
Sierra Leone	26%	71%	4%
South Africa	33%	47%	21%
Swaziland	26%	57%	18%
Tanzania	23%	72%	6%
Togo	15%	74%	11%
Uganda	20%	73%	8%
Zambia	34%	54%	13%
Zimbabwe	23%	63%	14%
Average	25%	62%	13%

Difficulty to know how government uses tax revenues			
Country	Easy / Very easy	Difficult / Very difficult	Don't know
Benin	7%	78%	16%
Botswana	16%	57%	27%
Burkina Faso	9%	79%	13%
Burundi	6%	89%	5%
Cameroon	9%	77%	15%
Cape Verde	13%	75%	12%
Cote d'Ivoire	9%	74%	16%
Ghana	14%	74%	12%
Guinea	11%	85%	5%
Kenya	7%	85%	9%
Lesotho	11%	61%	28%
Liberia	8%	76%	16%
Madagascar	3%	72%	25%
Malawi	15%	81%	4%
Mali	18%	76%	7%
Mauritius	13%	80%	8%
Mozambique	14%	75%	11%
Namibia	16%	63%	20%
Niger	14%	73%	13%
Nigeria	11%	82%	7%
Senegal	9%	76%	15%
Sierra Leone	15%	81%	4%
South Africa	20%	59%	21%
Swaziland	7%	79%	13%
Tanzania	9%	86%	5%
Togo	7%	82%	11%
Uganda	10%	84%	7%
Zambia	10%	80%	10%
Zimbabwe	7%	79%	14%
Average	11%	76%	13%

Difficulty to avoid paying taxes owed to government				
Country	Easy / Very easy	Difficult / Very difficult	Don't owe taxes	Don't know
Benin	11%	71%	11%	8%
Botswana	13%	54%	5%	28%
Burkina Faso	10%	73%	2%	15%
Burundi	6%	84%	4%	7%
Cameroon	15%	61%	1%	23%
Cape Verde	13%	71%	2%	13%
Cote d'Ivoire	17%	66%	1%	16%
Ghana	19%	64%	2%	14%
Guinea	17%	74%	3%	6%
Kenya	11%	75%	3%	12%
Lesotho	11%	50%	8%	31%
Liberia	14%	67%	2%	17%
Madagascar	6%	67%	5%	22%
Malawi	17%	72%	4%	7%
Mali	11%	81%	3%	5%
Mauritius	6%	80%	7%	8%
Mozambique	19%	63%	1%	18%
Namibia	9%	51%	28%	12%
Niger	11%	72%	3%	14%
Nigeria	15%	73%	4%	8%
Senegal	17%	65%	1%	17%
Sierra Leone	25%	69%	2%	5%
South Africa	18%	55%	7%	20%
Swaziland	16%	62%	4%	18%
Tanzania	14%	77%	5%	5%
Togo	10%	77%	1%	13%
Uganda	13%	76%	5%	6%
Zambia	11%	72%	8%	10%
Zimbabwe	7%	75%	6%	12%
Average	13%	69%	5%	13%

Perceived corruption among tax officials				
Country	None of them	Some of them	Most / All of them	Don't know
Benin	5%	32%	54%	10%
Botswana	14%	42%	13%	32%
Burkina Faso	16%	29%	33%	22%
Burundi	13%	31%	46%	11%
Cameroon	2%	27%	59%	13%
Cape Verde	15%	38%	11%	36%
Cote d'Ivoire	6%	51%	31%	12%
Ghana	5%	50%	41%	4%
Guinea	16%	38%	36%	10%
Kenya	5%	43%	40%	13%
Lesotho	12%	27%	19%	42%
Liberia	5%	37%	48%	9%
Madagascar	11%	24%	24%	41%
Malawi	13%	40%	27%	21%
Mali	16%	33%	45%	6%
Mauritius	18%	57%	9%	16%
Mozambique	11%	34%	31%	24%
Namibia	19%	41%	28%	12%
Niger	12%	46%	26%	16%
Nigeria	2%	37%	59%	3%
Senegal	16%	35%	20%	28%
Sierra Leone	6%	34%	57%	4%
South Africa	18%	41%	23%	18%
Swaziland	13%	38%	24%	25%
Tanzania	8%	48%	38%	7%
Togo	5%	28%	48%	20%
Uganda	3%	45%	45%	7%
Zambia	10%	53%	23%	14%
Zimbabwe	4%	39%	46%	12%
Average	10%	39%	35%	17%



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