

Troubling tax trends: Fewer Africans support taxation, more say people avoid paying

Afrobarometer Dispatch No. 428 | Thomas Isbell and Lulu Olan'g

Summary

Taxation is a key fiscal tool for domestic resource mobilization for countries around the world. In many African countries, however, weak tax-administration systems limit the ways in which governments can finance their development agendas and provide essential services such as health care, education, and infrastructure (Drummond, Daal, Srivastava, & Oliveira, 2012).

Tax revenues are relatively low across the continent. In 2018, 30 African countries had an average ratio of taxes to gross domestic product of 16.5% – less than half the ratio in far wealthier member countries of the Organisation for Economic Co-operation and Development (34.3%) (OECD/AUC/ATAF, 2020).

In addition to capacity limitations of government tax agencies, low tax revenues can be related to macroeconomic factors such as large agricultural and informal sectors, which are typically hard to tax (Di John, 2006; Mansour & Keen, 2009; Coulibaly & Gandhi, 2018; Moore, Prichard, & Fjeldstad, 2018). One current debate concerns how to tax highly digitalized businesses – which operate in African countries without necessarily having an easily taxable physical presence – in a way that is fair and doesn't impede the growth of start-up companies (African Tax Administration Forum, 2020).

But low tax revenues can also reflect micro-level factors such as citizens' willingness to pay taxes ("tax morale"), their knowledge about what they owe and what their taxes are used for, and their perceptions of corruption in the tax administration (OECD, 2019). If citizens regard paying taxes as a fiscal exchange or contractual relationship (Moore, 2004), such perceptions can affect the legitimacy of taxation as a whole (D'Arcy, 2011).

Afrobarometer survey data collected in 18 African countries in 2019/2020 show that a majority of Africans endorse their government's right to collect taxes. But this support for taxation has weakened over the past decade while perceptions that people often avoid paying their taxes have increased sharply.

Moreover, many Africans question the fairness of their country's tax burden, and only half think their government is using tax revenues for the well-being of its citizens.

While a majority would pay higher taxes to support young people and national development, most say they find it difficult to get information about tax requirements and uses, and many see tax officials as corrupt and untrustworthy. Such perceptions may play a role in how willingly citizens support – and comply with – their government's tax administration.

Afrobarometer survey

Afrobarometer is a pan-African, nonpartisan survey research network that provides reliable data on Africans' experiences and evaluations democracy, governance, and quality of life. Seven rounds of surveys were completed in up to 38 countries between 1999 and 2018.

Round 8 surveys were completed in 18 countries between August 2019 and March 2020 before fieldwork was suspended because of the COVID-19 pandemic. Round 8 surveys started up again in October 2020 and are expected to cover a total of at least 35 countries.

Afrobarometer conducts face-to-face interviews in the language of the respondent's choice with nationally representative samples that yield country-level results with margins of error of +/-2 to +/-3 percentage points at a 95% confidence level.

This 18-country analysis is based on 26,777 interviews (see Appendix Table A.1 for a list of countries and fieldwork dates). The data are weighted to ensure nationally representative samples. When reporting multi-country averages, all countries are weighted equally (rather than in proportion to population size).

Key findings

- By a 2-to-1 margin (61% vs. 32%), Africans say their governments have the right to make people pay taxes. But perceptions of taxation as legitimate are relatively low in Angola (36%), Malawi (37%), and Lesotho (40%), and are also lower among poorer, less educated, and unemployed citizens.
 - On average across 15 countries surveyed regularly since 2011/2013, support for the government's right to collect taxes has declined by 9 percentage points, led by a 31-point drop in Malawi. Sierra Leone is the only country where the perceived legitimacy of taxation increased (by 7 points) over the past decade.
- Africans tend to think that ordinary people pay too much in taxes and rich people pay too little. Most Africans (70%) endorse the principle of taxing the rich at higher rates to support programs that help the poor. Views are divided on whether the government should make sure that small traders and others in the informal sector pay taxes.
- Only half (49%) of Africans believe that their governments use tax revenues for the well-being of their citizens. Two-thirds (67%) want Parliament to monitor how tax revenues are spent.
- In most countries, citizens are sharply divided on whether they would be willing to pay higher taxes in exchange for better government services.
 - But on average, majorities would endorse higher taxes to support programs to help young people (57%) and to finance their country's development without relying on loans from foreign sources (64%).
- Fully half (51%) of Africans say that people in their country "often" or "always" avoid paying taxes they owe. Large majorities say tax avoidance is common in Côte d'Ivoire (74%), Tunisia (74%), Ghana (72%), Gabon (65%), and Sierra Leone (65%).
 - Perceived tax avoidance has skyrocketed over the past decade. Across 15 countries surveyed regularly since 2011/2013, the proportion of respondents who say that people often/always avoid paying taxes has risen by 20 percentage points, including a 42-point surge in Ghana and double-digit increases in all surveyed countries except Cabo Verde (+ 6 points).
- More than six in 10 respondents (62%) say it is difficult to find out what taxes or fees they are supposed to pay, and even more (77%) find it difficult to discover how their government uses tax revenues.

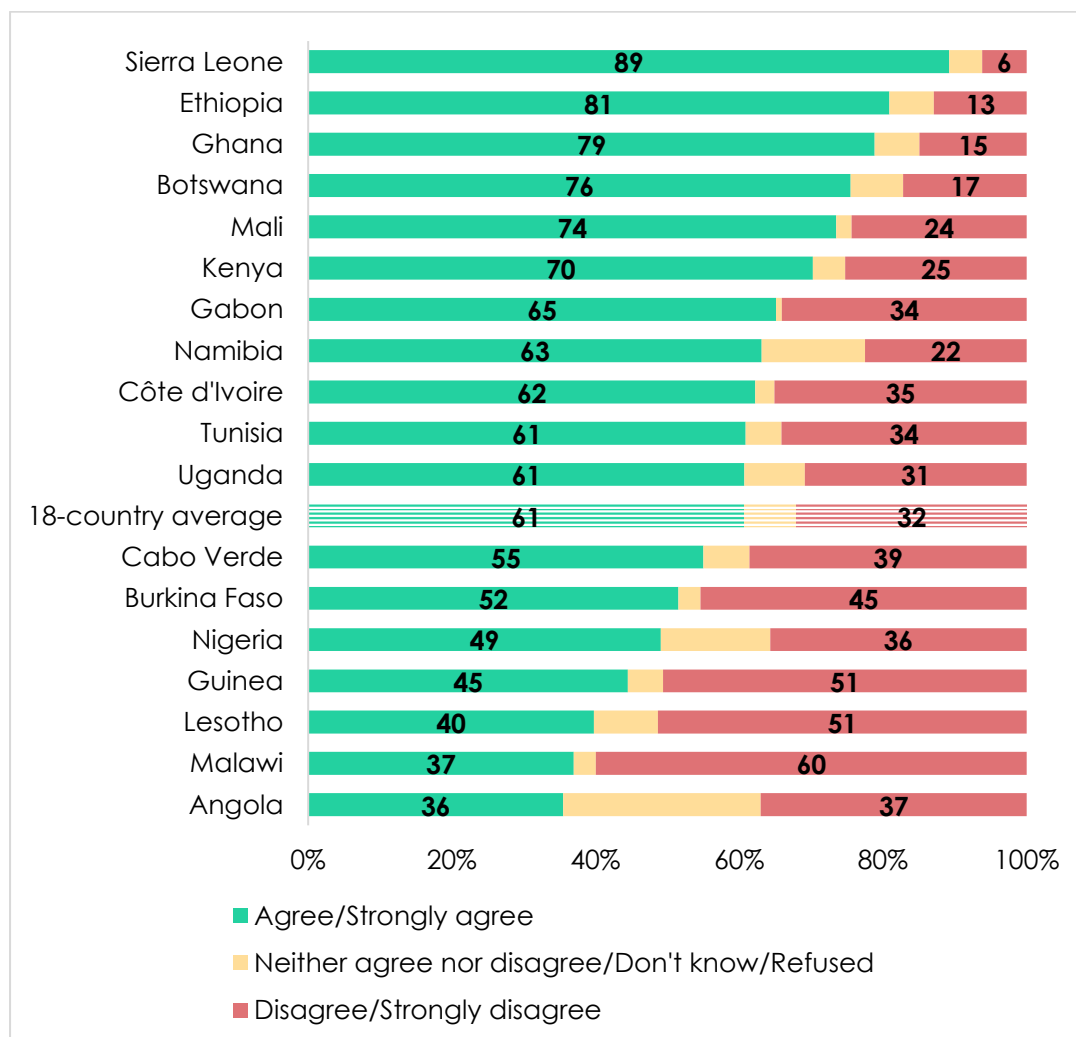
- More than one-third (35%) of Africans say that “most” or “all” tax officials are corrupt, and a further 43% see “some” as engaged in graft. Only four in 10 Africans (39%) say they trust the tax or revenue office “somewhat” or “a lot.”
- Perceptions of taxation as legitimate are stronger among citizens who trust the tax office and ruling party, and who think the government is using tax revenues to serve the public’s needs.

Legitimacy and fairness of taxation

Government's right to collect taxes

By a 2-to-1 margin (61% vs. 32%), Africans say their governments have the right to make people pay taxes. More than three-fourths of citizens endorse this right in Sierra Leone (89%) and Ethiopia (81%). But in five of 18 surveyed countries, fewer than half agree: Angola (36%), Malawi (37%), Lesotho (40%), Guinea (45%), and Nigeria (49%) (Figure 1).

Figure 1: Does government have the right to make people pay taxes? | 18 countries | 2019/2020



Respondents were asked: Please tell me whether you disagree or agree: The tax authorities always have the right to make people pay taxes?

On average across 15 countries surveyed regularly since 2011/2013, support for the government's right to collect taxes has declined by 9 percentage points. Support decreased in 13 of the 15 countries, including a remarkable 31-point drop in Malawi (Figure 2). Sierra Leone is the only country where perceived legitimacy of taxation increased over the period (by 7 points).

Figure 2: Changes in support for government right to collect taxes | 15 countries | 2011-2020

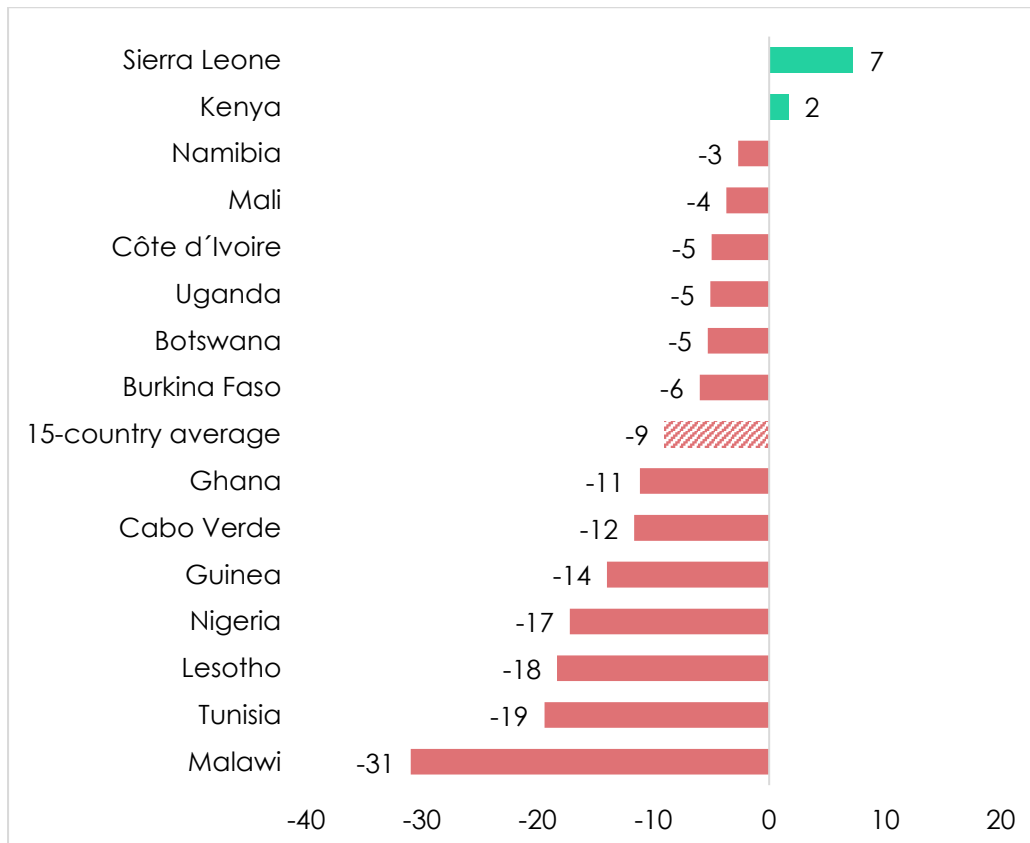
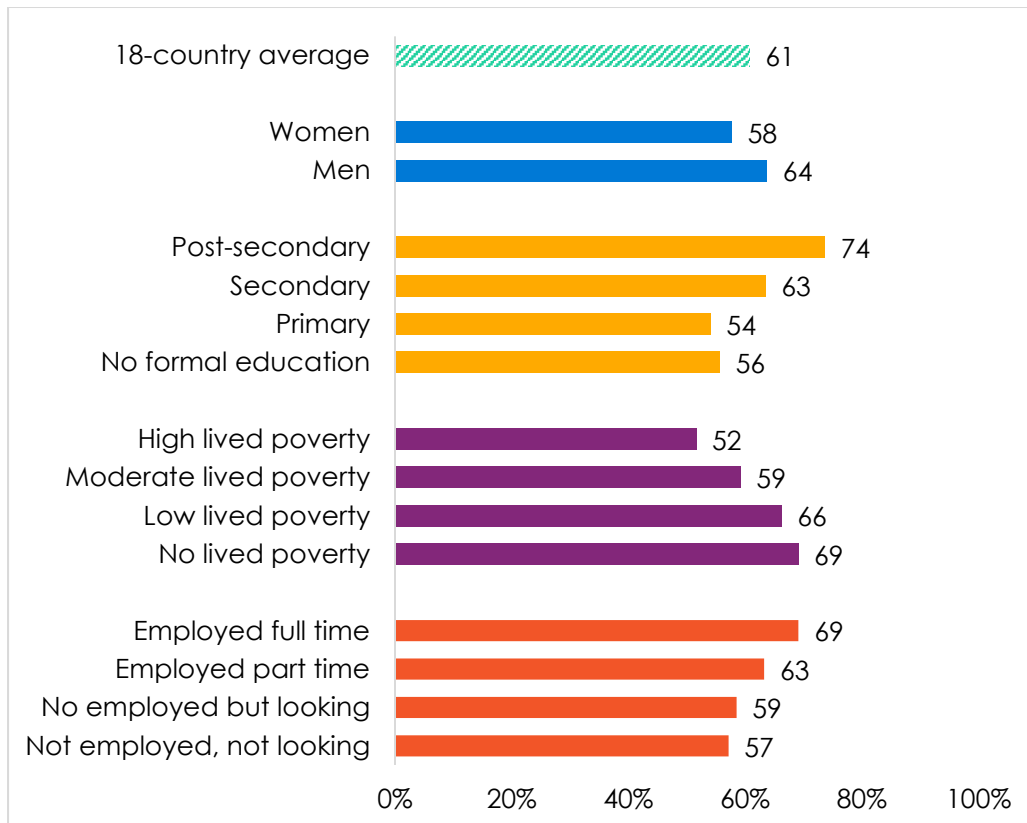


Figure shows the change, in percentage points, between survey rounds in 2011/2013 and 2019/2020 in the proportions of respondents who "agree" or "strongly agree" that tax authorities always have the right to make people pay taxes.

Perceptions of the government's taxation powers as legitimate increase significantly with respondents' level of education (reaching 74% among those with post-secondary qualifications) and socio-economic status¹ (reaching 69% among those with no lived poverty) (Figure 3). Citizens with full-time employment are more likely to agree (69%) than those who are not employed (57%-59%), as are men (64%) compared to women (58%).

¹ Afrobarometer's Lived Poverty Index (LPI) measures respondents' levels of material deprivation by asking how often they or their families went without basic necessities (enough food, enough water, medical care, enough cooking fuel, and a cash income) during the preceding year. For more on lived poverty, see Mattes (2020).

Figure 3: Government has the right to make people pay taxes | by socio-demographic group | 18 countries | 2019/2020



Respondents were asked: Please tell me whether you disagree or agree: The tax authorities always have the right to make people pay taxes. (% who “agree” or “strongly agree”)

Fairness of the tax system

In addition to enjoying basic legitimacy, a country's tax administration should be seen as fair if it wants to encourage popular support and compliance (D'Arcy, 2011). Survey findings suggest concerns about how fairly the tax burden is distributed.

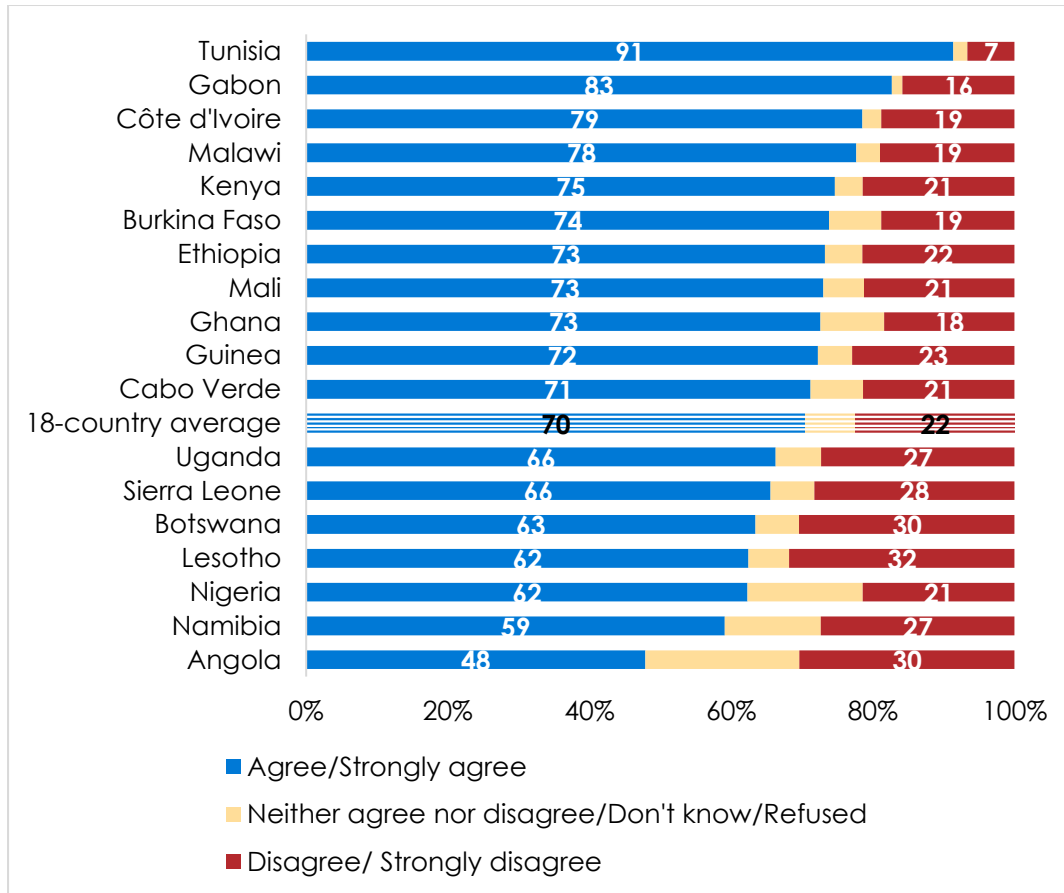
Seven in 10 Africans (70%) consider it fair to tax the rich at higher rates than ordinary people in order to fund government programs to help the poor. Opponents of this approach make up fewer than one-third of citizens in every surveyed country (Figure 4).

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But views are more divided on whether the government should make sure that small traders and others in the informal sector pay taxes: On average, a slim majority (53%) of respondents “agree” or “strongly agree,” while 42% disagree.

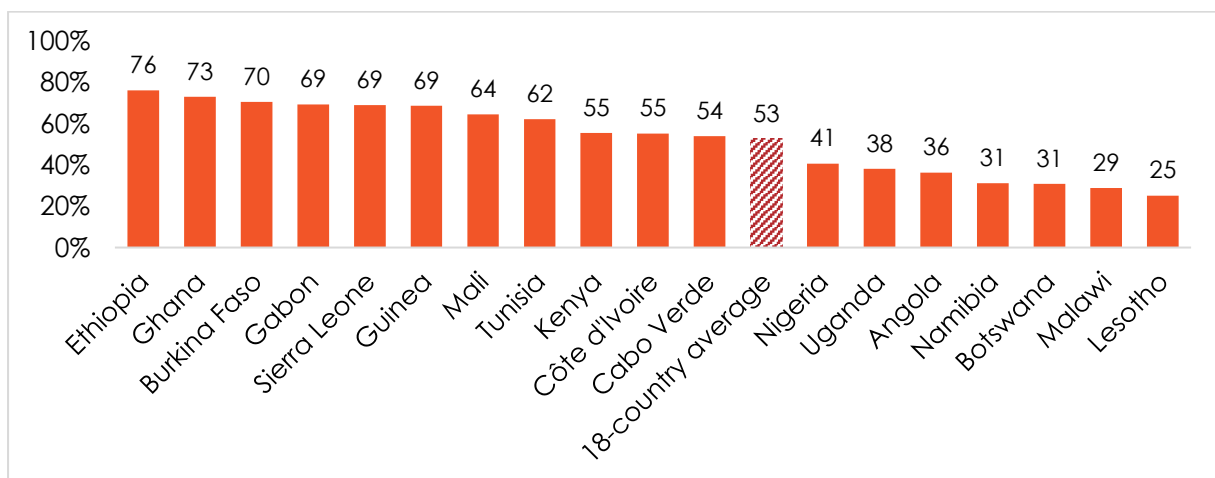
More than seven in 10 citizens support enforcing taxation of the informal sector in Ethiopia (76%) and Ghana (73%). But fewer than one-third of respondents agree in Lesotho (25%), Malawi (29%), Botswana (31%), and Namibia (31%) (Figure 5).

Figure 4: Fairness of higher tax rates for the rich to help the poor | 18 countries
 | 2019/2020



Respondents were asked: Do you agree or disagree with the following statement: It is fair to tax rich people at a higher rate than ordinary people in order to help pay for government programs to benefit the poor?

Figure 5: Government should make sure informal sector pays taxes | 18 countries
 | 2019/2020



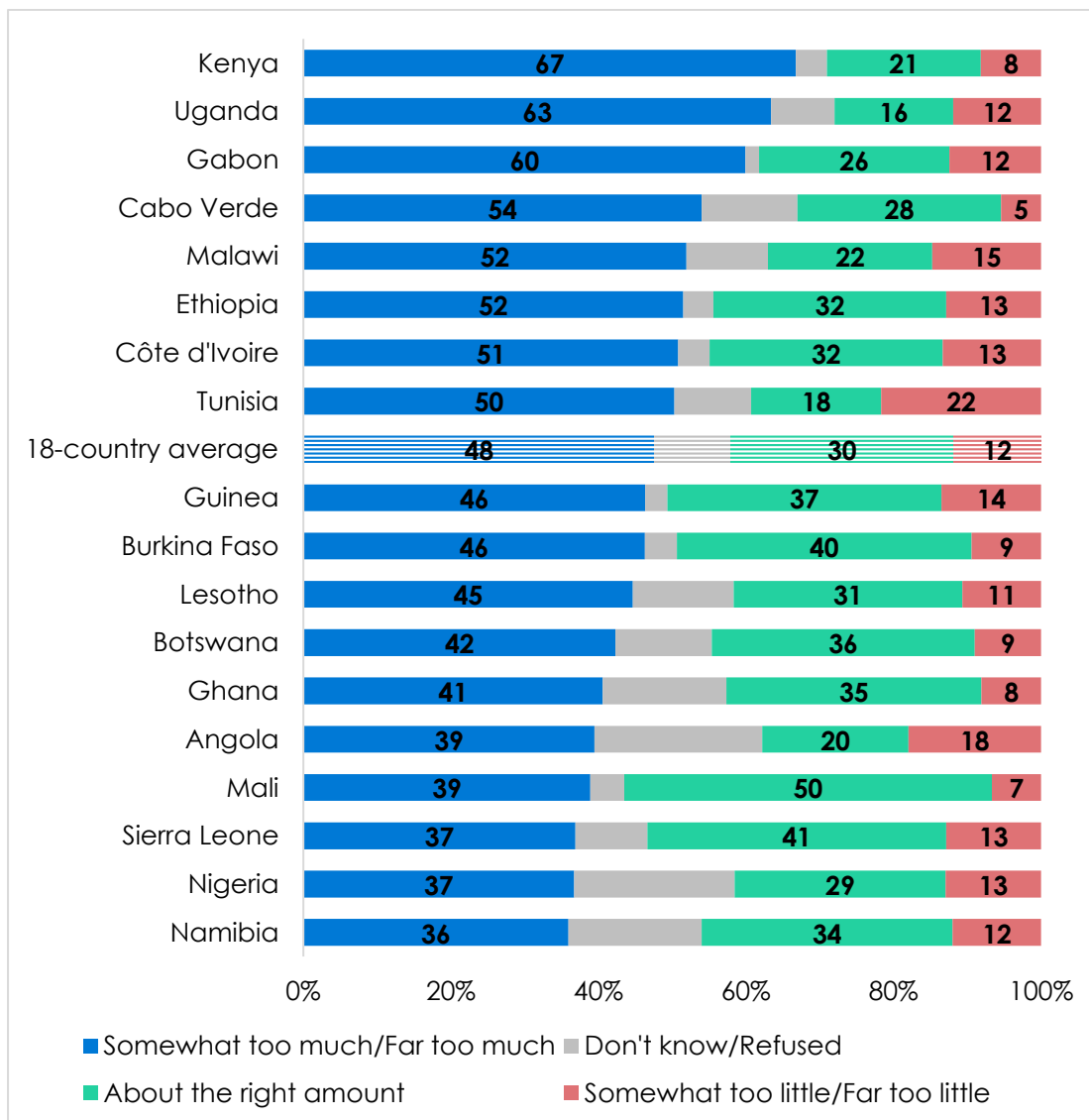
Respondents were asked: Do you agree or disagree with the following statement: Government should make sure small traders and other people working in the informal sector pay taxes on their businesses?

When it comes to the amount of taxes that ordinary people are required to pay, respondents are four times more likely to say they pay too much rather than too little (48% vs. 12%), while 30% see the amount as just about right (Figure 6).

The view that ordinary people are over-taxed is most widespread in Kenya (67%), Uganda (63%), and Gabon (60%). But in eight countries, citizens who think tax rates for ordinary people are right or too low outnumber those who consider them too high: Namibia, Nigeria, Sierra Leone, Mali, Ghana, Botswana, Burkina Faso, and Guinea.

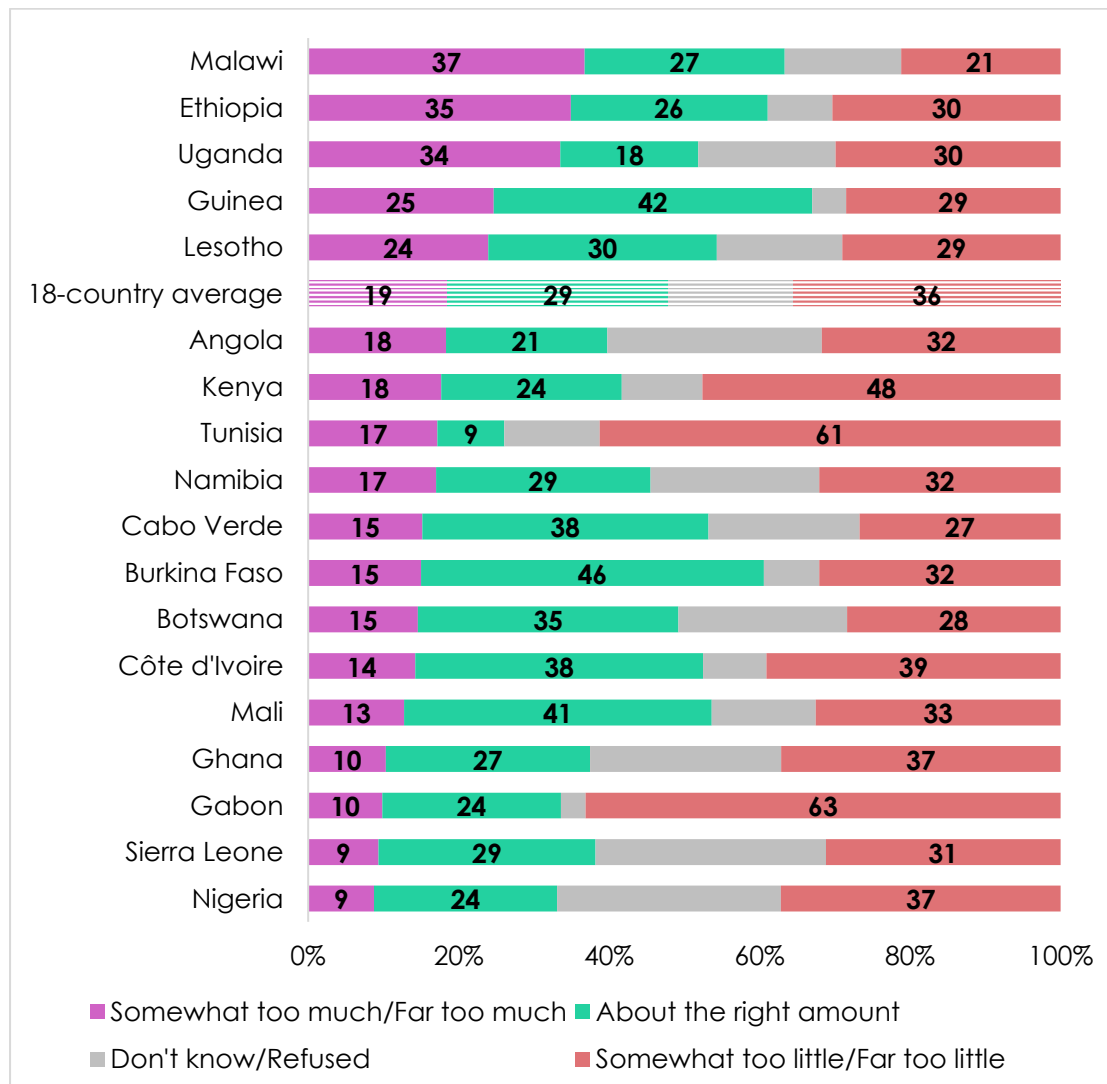
The wealthy, on the other hand, are more widely seen as under- than over-taxed. While 36% of respondents say the rich pay too little in taxes, only 19% believe they pay too much, and 29% think they pay about the right amount (Figure 7). Malawi, Ethiopia, and Uganda are the only countries where “too much” responses outnumber “too little.” At the other extreme, more than six in 10 Gabonese (63%) and Tunisians (61%) say wealthy citizens pay too little in taxes.

Figure 6: Are ordinary people taxed too much? | 18 countries | 2019/2020



Respondents were asked: Do you think that the amount of taxes that ordinary people in [this country] are required to pay to the government is too little, too much, or about the right amount?

Figure 7: Are rich people taxed too much? | 18 countries | 2019/2020



Respondents were asked: Do you think that the amount of taxes that rich people in [this country] are required to pay to the government is too little, too much, or about the right amount?

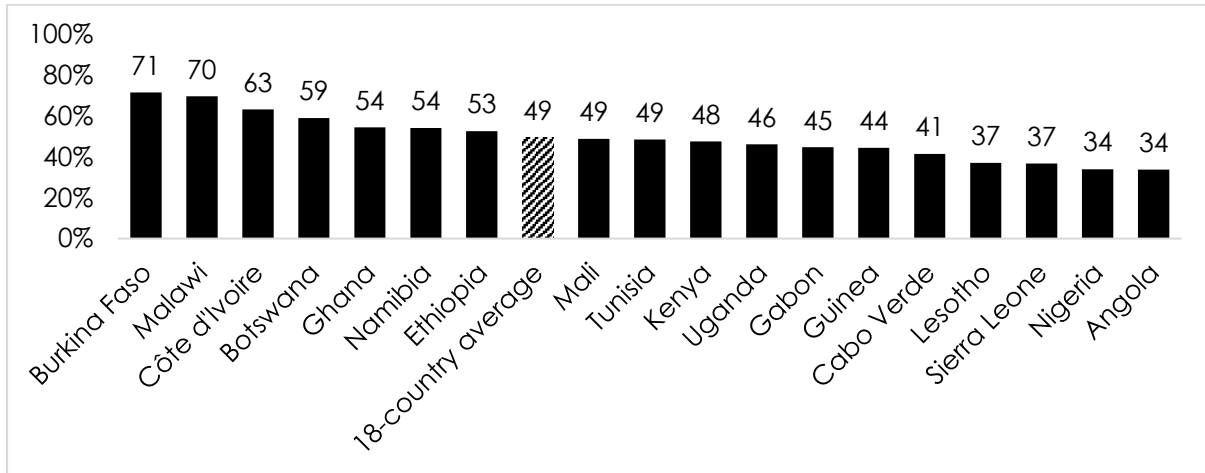
Taxes and government accountability

Citizens' willingness to pay taxes may depend in part on what use they think will be made of their money (D'Arcy, 2011; Ali, Fjeldstad, & Sjørnsen, 2014; Isbell, 2016). On average across 18 countries, only half (49%) of Africans believe that their governments use tax revenues for the well-being of their citizens, while 36% say they do not and 14% take no position, saying they "don't know" or refusing to answer the question.

Burkinabè (71%) and Malawians (70%) are relatively strong in their faith in the government's use of tax revenues. But only one-third of citizens share this view in Nigeria (34%) and Angola (34%) (Figure 8).

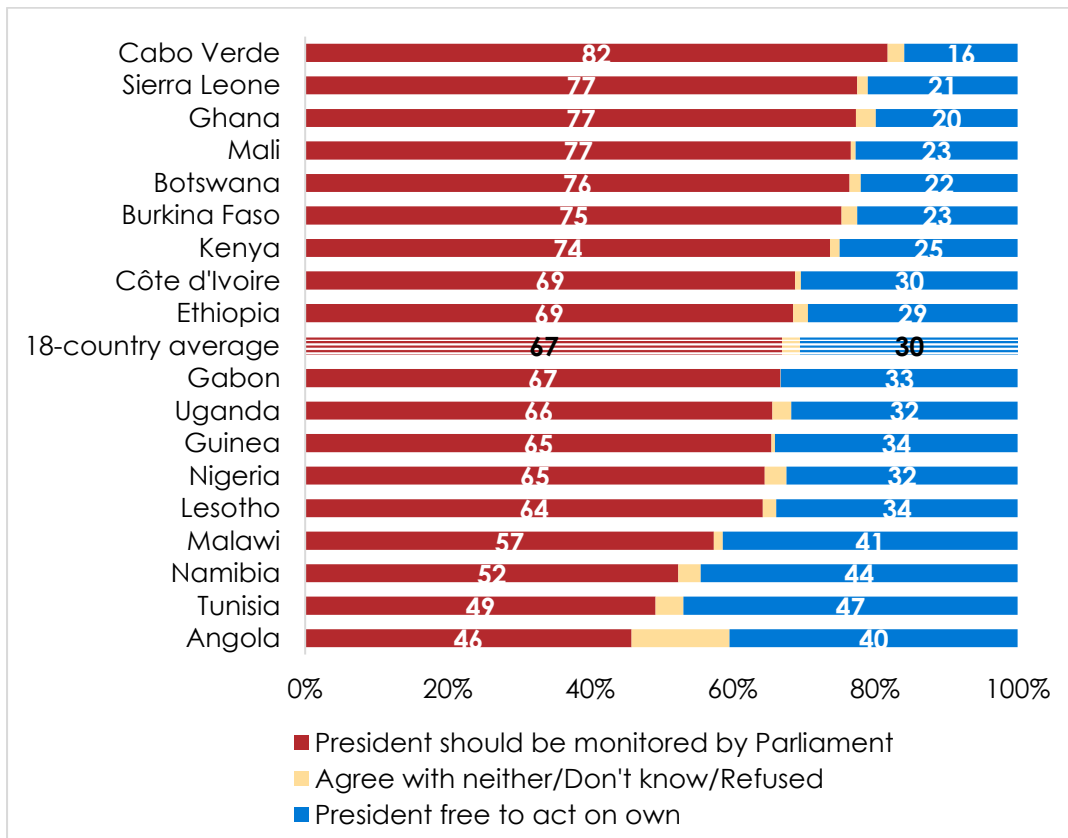
In line with some doubts about the government's use of their tax monies, two-thirds (67%) of Africans say that Parliament should ensure that the president gives a regular accounting of how tax revenues are spent (Figure 9). Cabo Verdeans feel particularly strongly about this requirement (82%). Only Tunisia (49%) and Angola (46%) fall short of majority agreement.

Figure 8: Government uses taxes for well-being of citizens | 18 countries | 2019/2020



Respondents were asked: Do you agree or disagree with the following statement: The government usually uses the tax revenues it collects for the well-being of citizens? (% who "agree" or "strongly agree")

Figure 9: Should Parliament monitor how taxpayers' money is spent? | 18 countries | 2019/2020



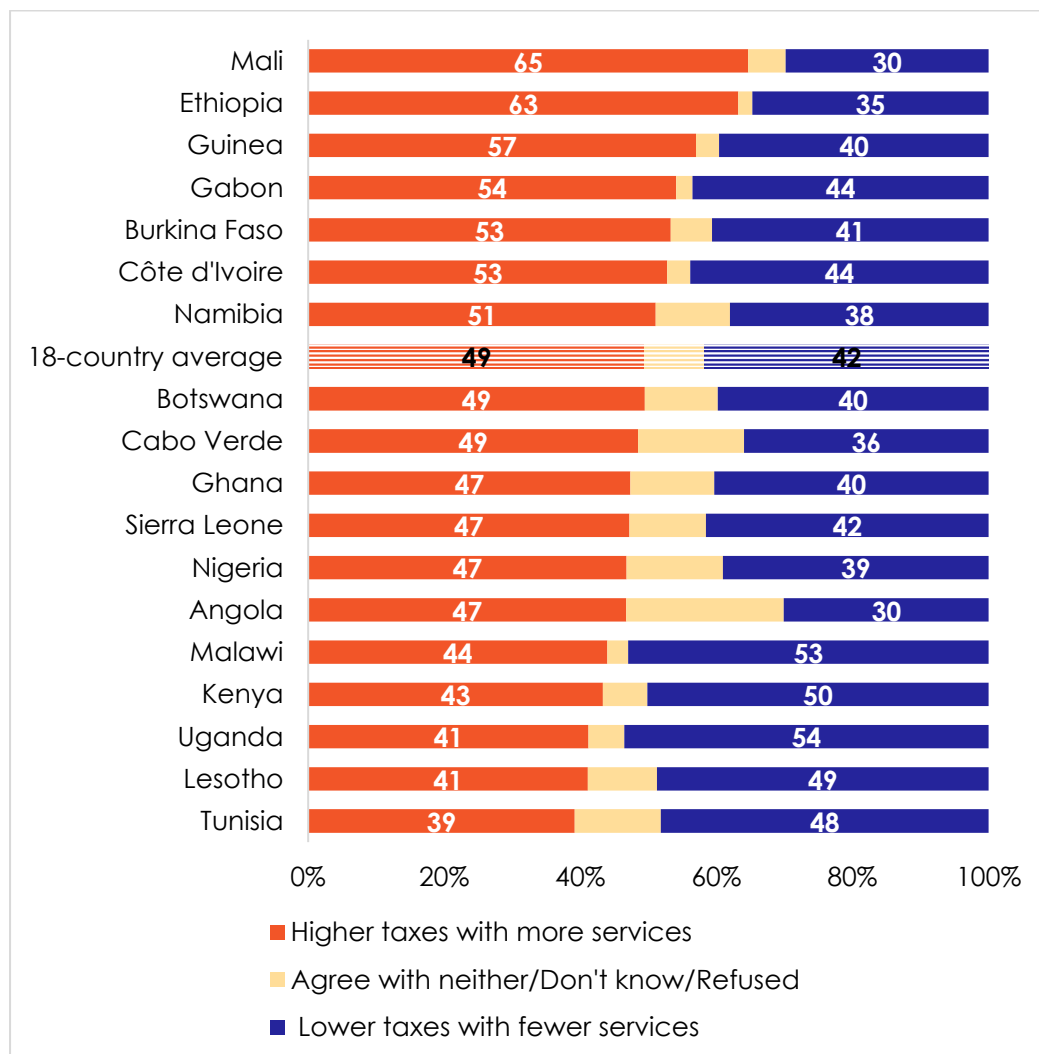
Respondents were asked: Which of the following statements is closest to your view?
 Statement 1: Parliament should ensure that the president explains to it on a regular basis how his government spends taxpayers' money.
 Statement 2: The president should be able to devote his full attention to developing the country rather than wasting time justifying his actions.
 (% who "agree" or "agree very strongly" with each statement)

While most citizens want an accounting of how tax revenues are used, they are sharply divided in their willingness to pay higher taxes in exchange for better government services. Half (49%) would endorse such a trade-off, but almost as many (42%) would oppose it.

Mali and Ethiopians lean most strongly in favor of higher taxes with better services (65% and 63%, respectively), and supporters outnumber opponents in 13 of the 18 countries. But most countries record substantial disagreement on this question (Figure 10). Tunisia, which ranked highest in support for taxing the rich at higher rates to help the poor (91%, Figure 4), records the lowest level of support for increasing taxes in exchange for better services (39%).

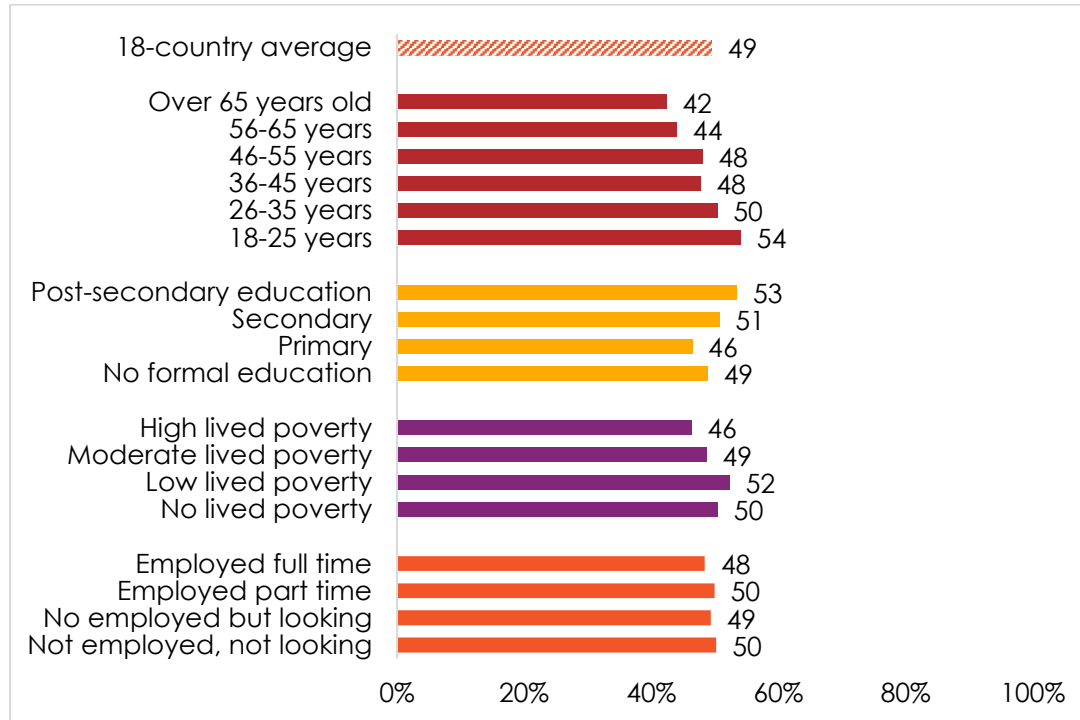
Support for higher taxes with better services is stronger among younger respondents (54% of those aged 18-25) than among their elders (42% among those aged 66 or above) (Figure 11). Views differ little by respondents' gender and employment status.

Figure 10: Higher taxes with more services vs. lower taxes with fewer services
 | 18 countries | 2019/2020



Respondents 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.
 (% who "agree" or "agree very strongly" with each statement)

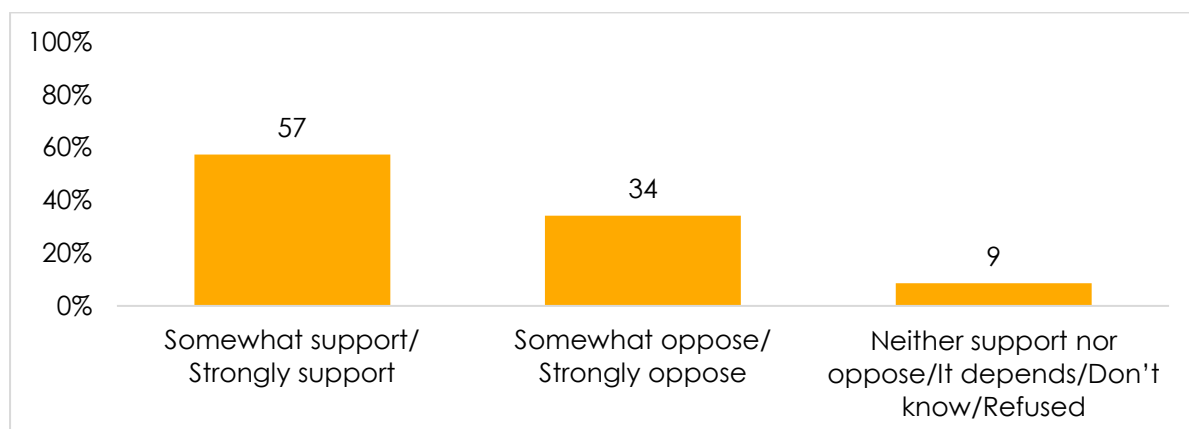
Figure 11: Prefer higher taxes with more government services | by socio-demographic group | 18 countries | 2019/2020



Respondents 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.
 (% who “agree” or “agree very strongly” with Statement 1)

However, a majority (57%) of respondents would favor higher taxes to support programs to help young people, especially job creation (Asiamah, Sambou, & Bhoojedhur, 2021), while only about one-third (34%) would be opposed (Figure 12).

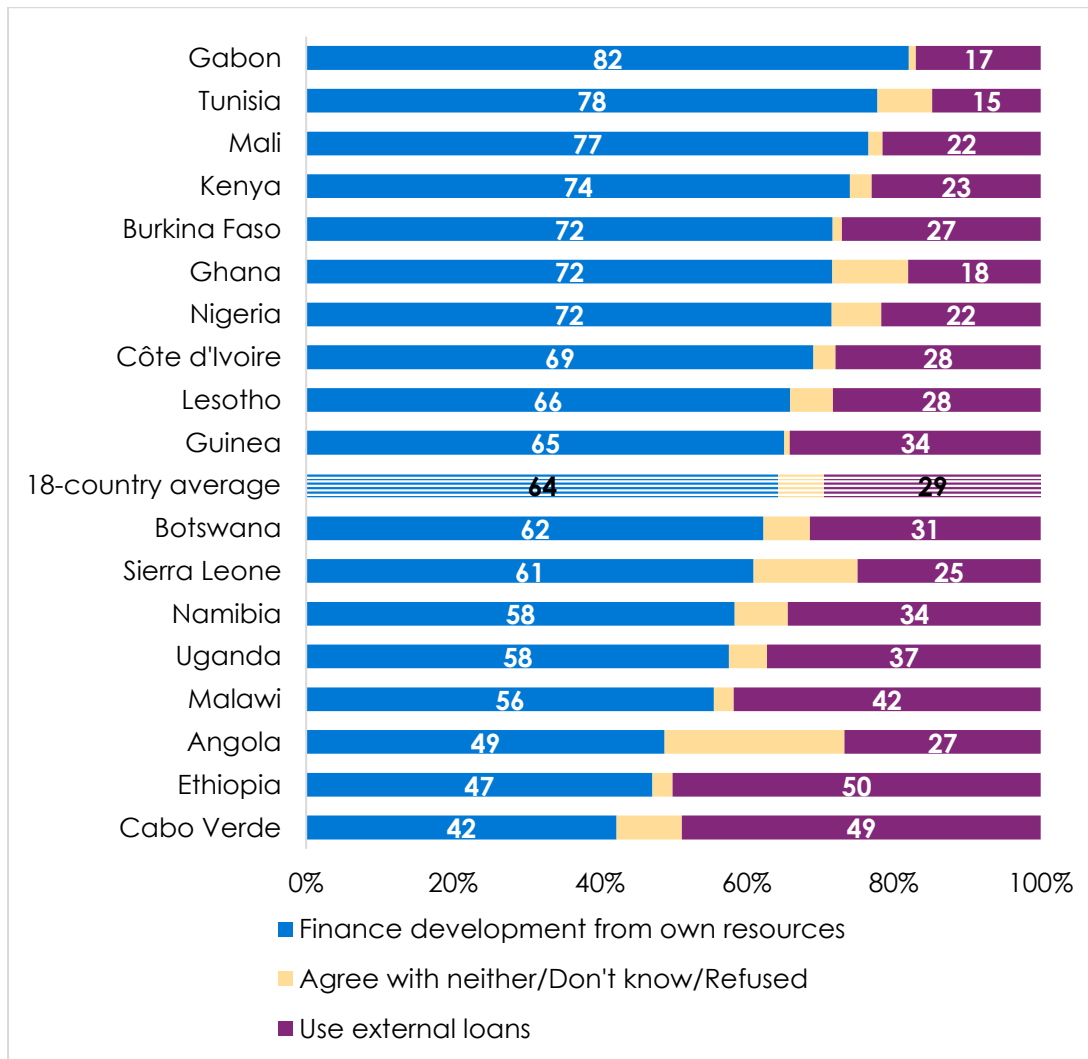
Figure 12: Pay more taxes to support youth programs? | 18 countries | 2019/2020



Respondents were asked: If the government decided to make people pay more taxes in order to support programs to help young people, would you support this decision or oppose it?

Almost two-thirds (64%) would be willing to pay higher taxes as a way to finance their country's development without relying on loans from foreign countries and institutions. Only two countries – Cabo Verde and Ethiopia – record stronger support for foreign loans than for using domestic resources, including higher taxes, in order to fuel national development (Figure 13).

Figure 13: Finance development from own resources vs. use external loans
 | 18 countries | 2019/2020



Respondents were asked: Which of the following statements is closest to your view?
 Statement 1: It is important that as an independent nation, we finance development from our own resources, even if it means paying more taxes.
 Statement 2: We should use external loans for the development of the country, even if it increases our indebtedness to foreign countries and institutions.
 (% who "agree" or "agree very strongly" with each statement)

Experiences with taxes

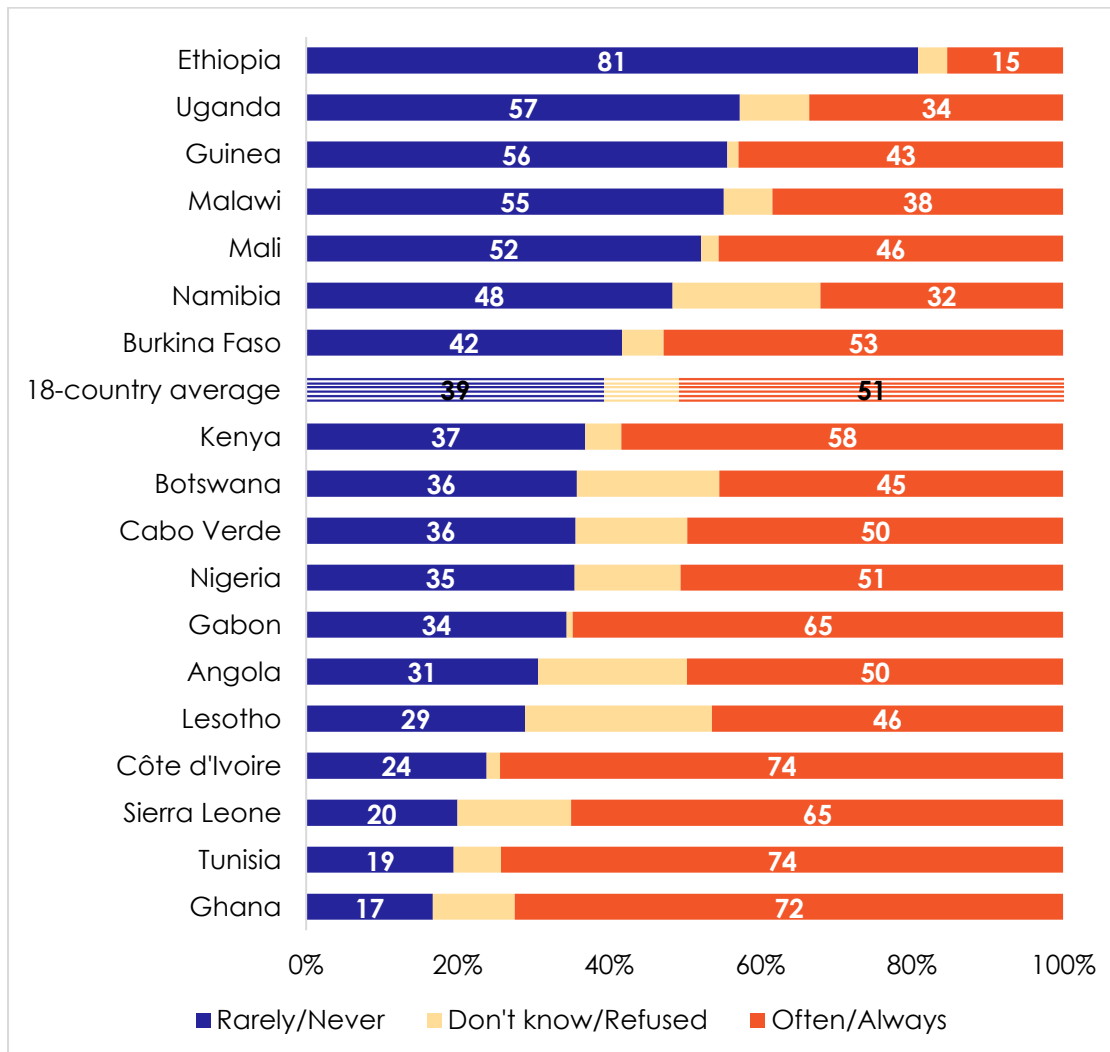
Despite widespread support for taxation, and in some cases even for raising taxes, citizens report a variety of experiences that present challenges to efficient tax administration, including tax avoidance, difficulty finding out what taxes to pay and what use is made of tax revenues, and perceived corruption among tax officials.

On average across 18 countries, fully half (51%) of Africans say that people in their country “often” or “always” avoid paying taxes they owe. Only 39% say this “rarely” or “never” happens (Figure 14).

Ethiopia is an outlier: 81% of respondents say people rarely/never avoid their taxes. Majorities say the same thing in Uganda (57%), Guinea (56%), Malawi (55%), and Mali (52%).

But large majorities say tax avoidance is common in Côte d'Ivoire (74%), Tunisia (74%), Ghana (72%), Gabon (65%), and Sierra Leone (65%).

Figure 14: How often people avoid paying taxes | 18 countries | 2019/2020



Respondents were asked: *In your opinion, how often, in this country, do people avoid paying the taxes that they owe the government?*

Perceived tax avoidance has skyrocketed over the past decade. On average across 15 countries surveyed regularly since 2011/2013, the proportion of respondents who say that people “often” or “always” avoid paying their taxes has increased by 20 percentage points, from 32% to 52%. This includes surges of 42 points in Ghana, 33 points in Kenya, and 32 points in Botswana. This perception grew by double digits in all surveyed countries except Cabo Verde (+6 points) (Figure 15).

Figure 15: Change in tax avoidance | 15 countries | 2011-2020

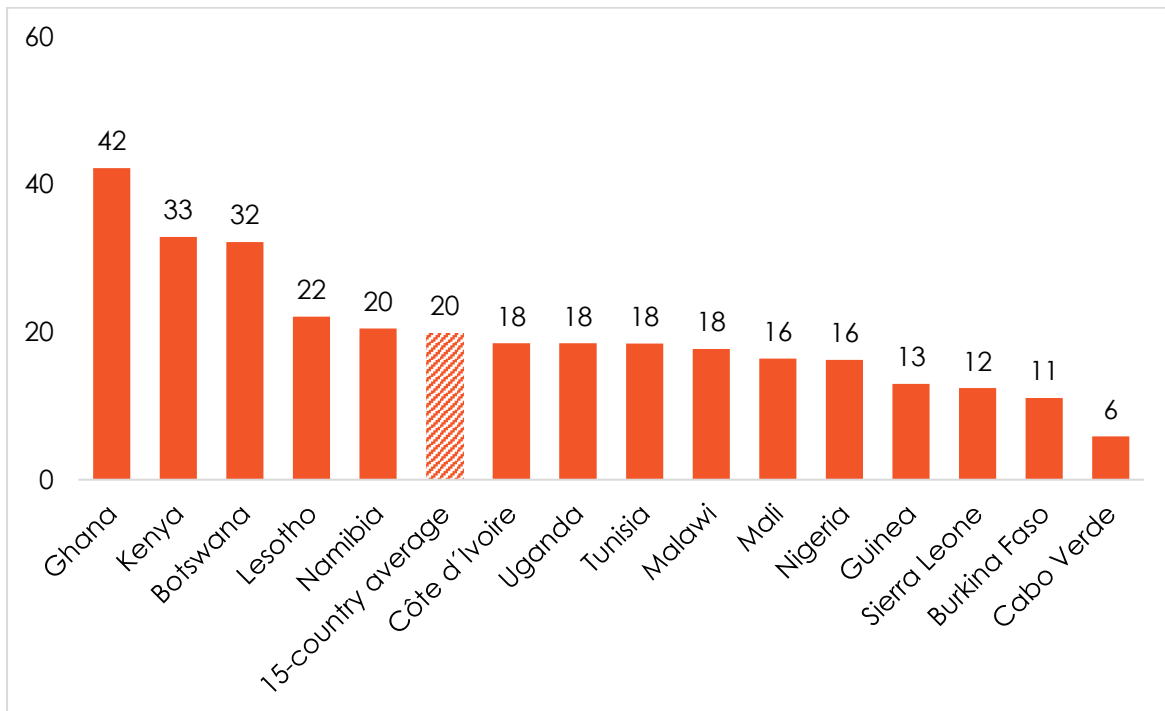


Figure shows the change, in percentage points, between surveys in 2011/2013 and 2019/2020 in the proportions of respondents who say that people “often” or “always” avoid paying taxes.

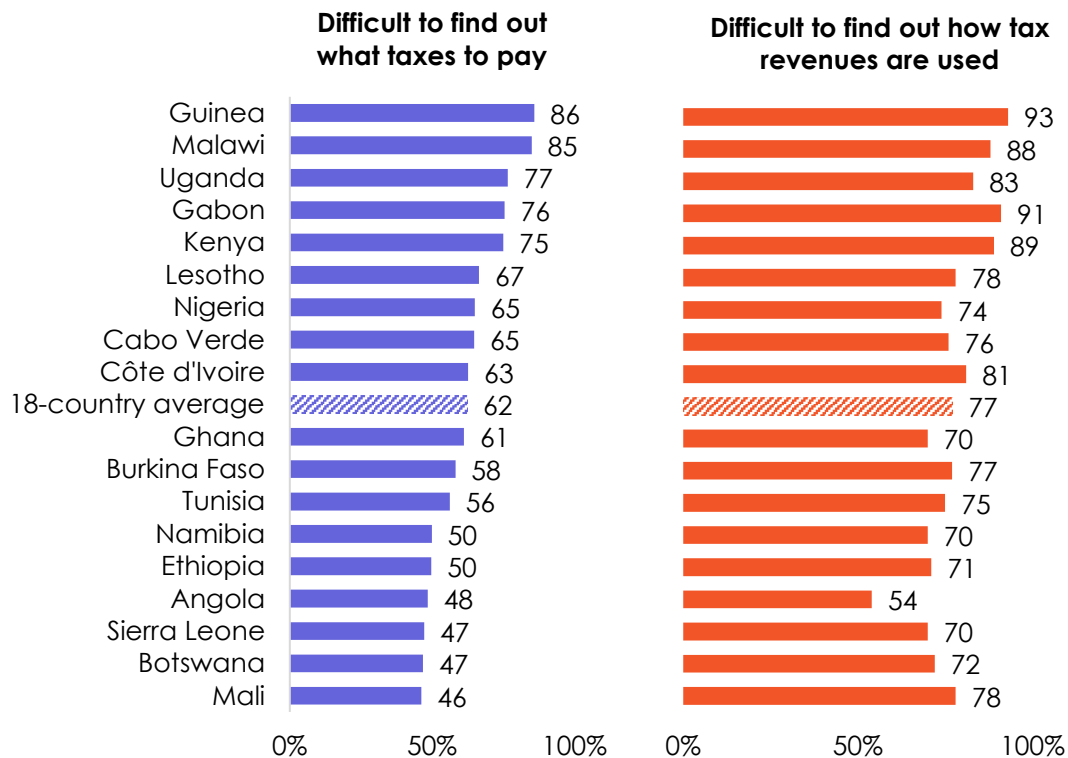
At least some non-payers may have an excuse: More than six in 10 respondents (62%) say it's “difficult” or “very difficult” to find out what taxes or fees they are supposed to pay. Only 28% say this information is easy to obtain. Guineans (86%) and Malawians (85%) are particularly likely to report difficulties, but only one surveyed country, Mali, records (slightly) more citizens who find it easy than find it hard (49% vs. 46%) to determine what they owe (Figure 16).

An even larger majority (77%) say that it's “difficult” or “very difficult” to find out how the government uses its tax revenues. Only 14% say this information is easy to obtain. Here, too, Guinea (93%) and Malawi (88%) rank near the top, joined by Gabon (91%) and Kenya (89%). Angolans (54%) are least likely to report difficulties (though only 19% say it's easy, while 27% say they “don't know” or refused to answer the question).

Perceptions that it's difficult to find out what taxes or fees to pay have changed considerably over time, though the average across 14 countries since 2011/2013 has moved little (+2 percentage points). We see the greatest improvement in Sierra Leone, where the share of respondents who report difficulties declined by 23 percentage points. Côte d'Ivoire (+17 points) and Lesotho (+15 points) top the list of seven countries where more citizens say this information is difficult to obtain (Figure 17).

Poor citizens are considerably more likely to say it's difficult to find out what taxes and fees they must pay (69%) than are those who are economically better off (51% of those experiencing no lived poverty). But citizens with post-secondary education (60%) are about as likely as those with no formal education (58%) to find it difficult to obtain this information (Figure 18).

Figure 16: Difficult to get information about taxes | 18 countries | 2019/2020



Respondents were asked: Based on your experience, how easy or difficult is it:
 To find out what taxes and fees you are supposed to pay to the government?
 To find out how government uses the revenues from people's taxes and fees?
 (% who say "difficult" or "very difficult")

Figure 17: Changes in perceived difficulty of finding out what taxes to pay
 | 14 countries* | 2011-2020

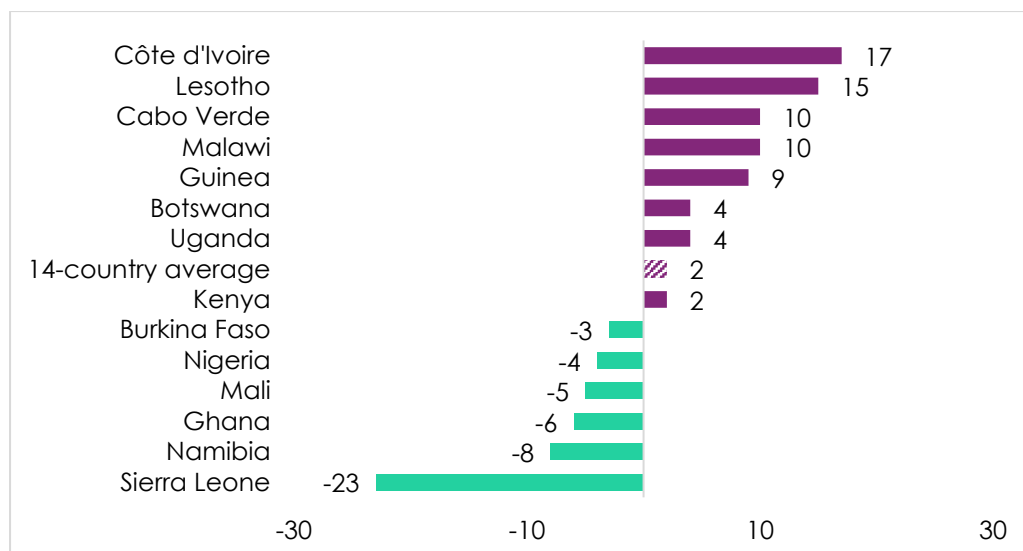
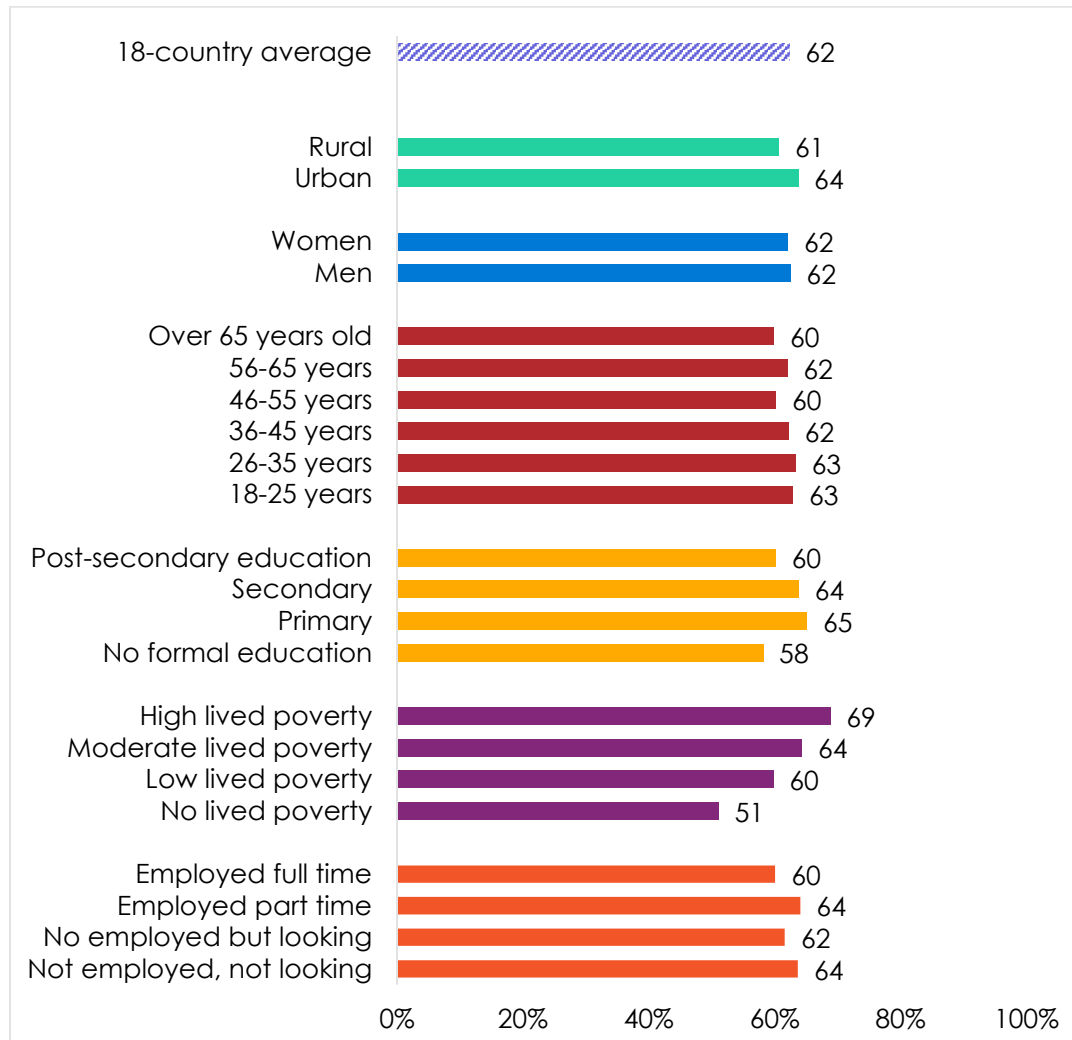


Figure shows the change, in percentage points, between surveys in 2011/2013 and 2019/2020 in the proportions of respondents who say that it is "difficult" or "very difficult" to find out what taxes and fees they are supposed to pay. *This question was not asked in Tunisia in 2011/2013.

Figure 18: Difficult to find out what taxes or fees to pay | by socio-demographic group | 18 countries | 2019/2020



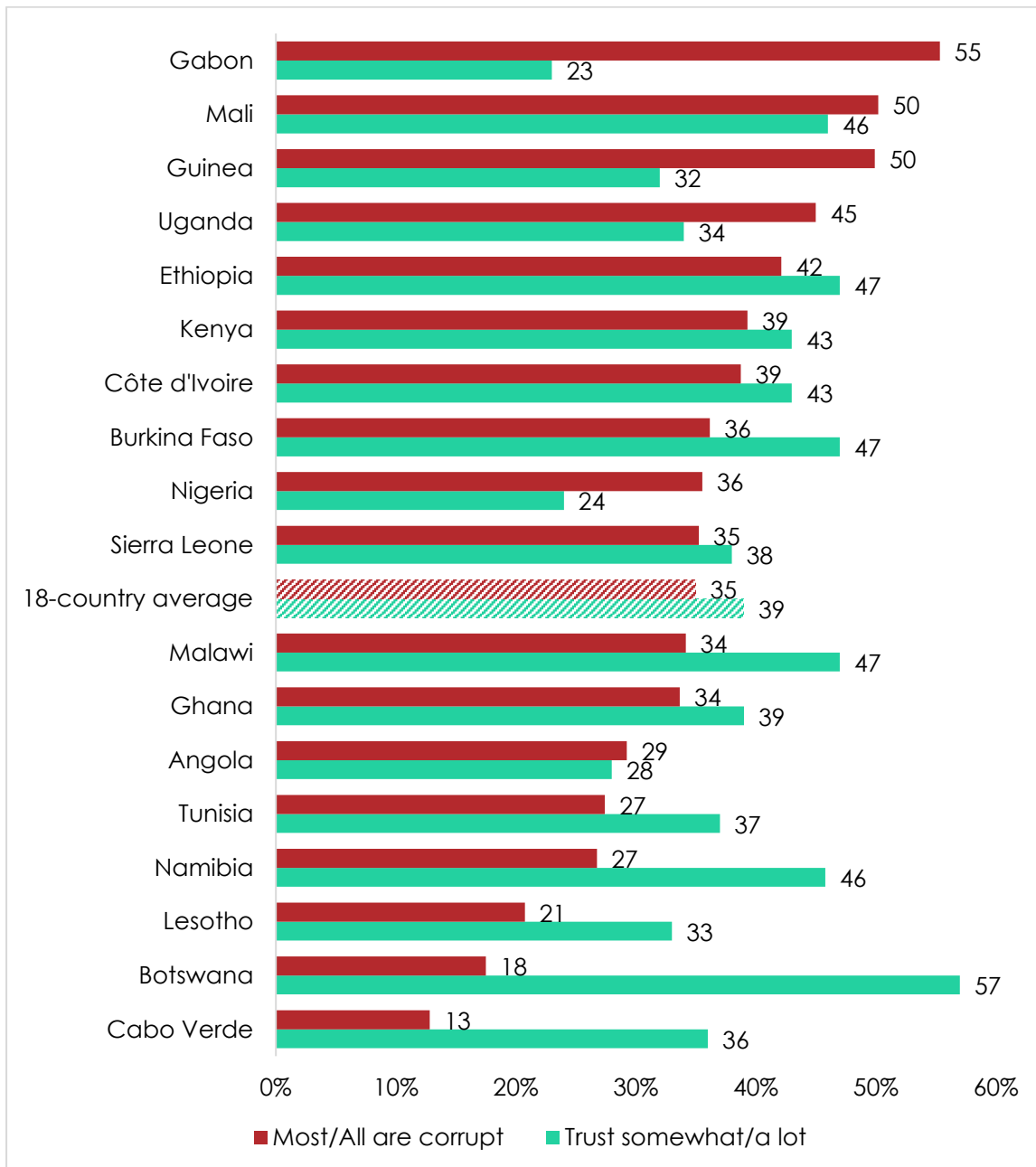
Respondents were asked: Based on your experience, how easy or difficult is it, to find out what taxes and fees you are supposed to pay to the government? (% who say “difficult” or “very difficult”)

In addition to a lack of information about which taxes they owe and how the government uses its revenues, tax compliance may be undermined by public perceptions that tax officials are corrupt and untrustworthy.

More than one-third (35%) of respondents say that “most” or “all” tax officials are engaged in corruption, in addition to 43% who see “some” tax officials that way. Perceptions of corruption in the tax office are especially high in Gabon (55% most/all), Mali (50%), and Guinea (50%). At the other extreme, fewer than one in five citizens see widespread corruption in the tax office in Cabo Verde (13%) and Botswana (18%) (Figure 19).

Moreover, only four in 10 Africans (39%) say they trust the tax or revenue office “somewhat” or “a lot,” while more than half (53%) profess “just a little” or no trust at all. Botswana is the only surveyed country where a majority (57%) say they trust the tax office. Fewer than one in four citizens consider the tax office trustworthy in Gabon (23%) and Nigeria (24%).

Figure 19: Corruption and trust: Tax officials | 18 countries | 2019/2020



Respondents 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?

How much do you trust each of the following, or haven't you heard enough about them to say: The tax/revenue office?

Over the past decade, perceptions of corruption among tax officials have become significantly less prevalent in Nigeria (-23 percentage points) and Sierra Leone (-22 points). But they have worsened in Guinea (+14 points), Tunisia (+8 points), Côte d'Ivoire (+8 points), Malawi (+7 points), Mali (+6 points), Botswana (+5 points), and Burkina Faso (+3 points) (Figure 20).

Figure 20: Changes in perceived corruption among tax officials | 15 countries
 | 2011-2020

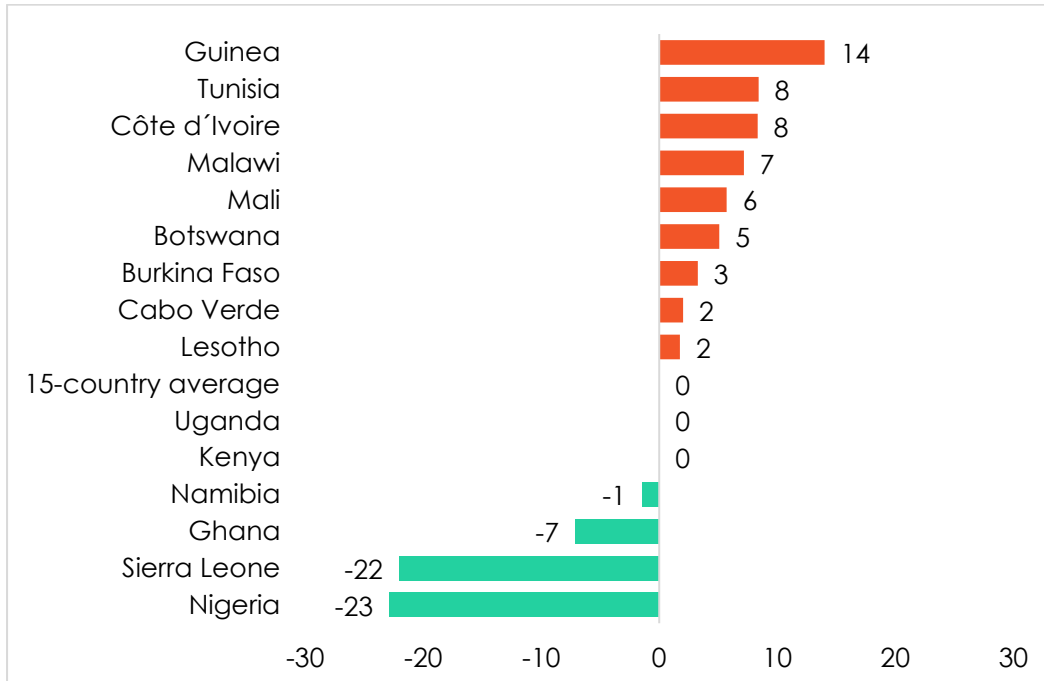


Figure shows the change, in percentage points, between surveys in 2011/2013 and 2019/2020 in the proportions of respondents who say that "most" or "all" tax officials are corrupt.

Conclusion

While Africans who affirm the state's right to collect taxes far outnumber those who don't, perceptions of taxation as legitimate have weakened over the past decade. At the same time, more and more Africans believe that their fellow citizens routinely avoid paying their taxes.

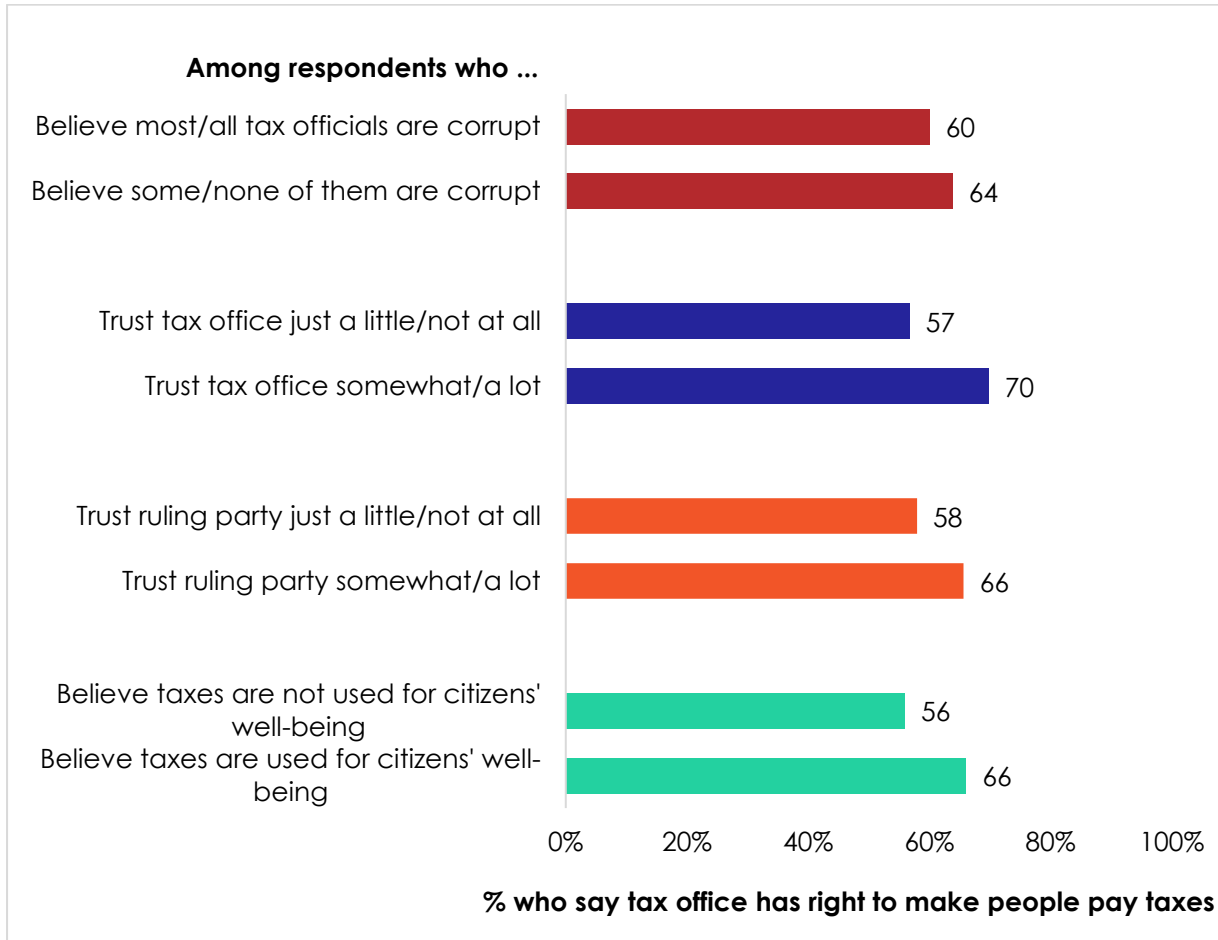
Successful tax administration faces a variety of challenges across the continent. Africans tend to think that ordinary people pay too much in taxes, and rich people – who they think ought to pay more in order to help the poor – pay too little. And only half of citizens believe that their governments use tax revenues for the public's well-being.

While a majority would endorse paying higher taxes to support young people and national development, tax avoidance is perceived as widespread, and most citizens say it is difficult to get information about what taxes they owe and how the government uses tax revenues. Moreover, substantial shares of the population see tax officials as corrupt and untrustworthy.

In line with earlier findings linking the legitimacy of taxation with perceptions of government service delivery (Ali, Fjeldstad, & Sjørnsen, 2014; Isbell, 2017), these views may well affect how strongly the public stands behind – and complies with – the government's right to collect taxes. For example, people who perceive most tax officials as corrupt and untrustworthy are less likely to see taxation as legitimate (Figure 21). The same is true of those who mistrust the ruling political party, and perhaps by extension its agenda funded by tax monies.

Perhaps most tellingly, support for the government's right to collect taxes is 10 percentage points higher if people think that tax revenues are being used to benefit the citizenry.

Figure 21: Legitimacy of taxation, by views on tax office, ruling party, and government use of revenues | 18 countries | 2019/2020



Respondents 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?

How much do you trust each of the following, or haven't you heard enough about them to say: The tax/revenue office?

How much do you trust each of the following, or haven't you heard enough about them to say: The ruling party?

Do you agree or disagree with the following statement: The government usually uses the tax revenues it collects for the well-being of citizens?

Please tell me whether you disagree or agree: The tax authorities always have the right to make people pay taxes.

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Appendix

Table A.1: Afrobarometer Round 8 fieldwork dates and previous survey rounds

Country	Months when Round 8 fieldwork was conducted	Previous survey rounds
Angola	Nov-Dec 2019	N/A
Botswana	July-Aug 2019	1999, 2003, 2005, 2008, 2012, 2014, 2017
Burkina Faso	Dec 2019	2008, 2012, 2015, 2-17
Cabo Verde	Dec 2019	2002, 2005, 2008, 2011, 2014, 2017
Côte d'Ivoire	Nov 2019	2013, 2014, 2017
Ethiopia	Dec 2019-Jan 2020	2013
Gabon	Feb 2020	2015, 2017
Ghana	Sept-Oct 2019	1999, 2002, 2005, 2008, 2012, 2014, 2017
Guinea	Nov-Dec 2019	2013, 2015, 2017
Kenya	Aug-Sept 2019	2003, 2005, 2008, 2011, 2014, 2016
Lesotho	Feb-March 2020	2000, 2003, 2005, 2008, 2012, 2014, 2017
Malawi	Nov-Dec 2019	1999, 2003, 2005, 2008, 2012, 2014, 2017
Mali	March-April 2020	2001, 2002, 2005, 2008, 2013, 2014, 2017
Namibia	Aug 2019	1999, 2003, 2006, 2008, 2012, 2014, 2017
Nigeria	Jan-Feb 2020	2000, 2003, 2005, 2008, 2013, 2015, 2017
Sierra Leone	March 2020	2012, 2015, 2018
Tunisia	Feb-March 2020	2013, 2015, 2018
Uganda	Sept-Oct 2019	2000, 2002, 2005, 2008, 2012, 2015, 2017

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