



Dispatch No. 466 | 23 July 2021

# Zimbabweans endorse legitimacy of taxation but have difficulty finding out how government uses tax revenues

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**Afrobarometer Dispatch No. 466 | Stephen Ndoma**

## Summary

Taxation is an essential tool for domestic resource mobilization as well as policy making, shaping the distribution of resources among wealthy and less-wealthy citizens and enabling the government to address national development objectives (AFRODAD, 2011).

The government of Zimbabwe relies to a substantial extent on tax revenues (12.62% of gross domestic product in 2018), especially in light of heavy external and domestic debt (Trading Economics, 2021). Competing socio-economic and infrastructure demands have led the government to introduce additional taxes, including the unpopular intermediated money transfer tax. This 2-cent tax on every dollar transferred using mobile-money platforms (Mapakame, 2020) is widely seen as having a double-taxation effect, especially for those in the formal sector (Sibandq, 2020).

The Zimbabwe Revenue Authority (ZIMRA), which is responsible for tax collection and administration, must contend with substantial leakages through tax evasion, avoidance, and corruption (Transparency International Zimbabwe, 2020).

Findings from a new Afrobarometer survey in Zimbabwe show that citizens generally endorse the right of tax authorities to collect taxes, but they also demand accountability for how taxpayers' money is spent. Few citizens believe it's easy to find out how the government uses tax revenues, and many doubt whether they are usually spent to benefit the citizenry.

A majority believe that ordinary people pay too much in taxes, and would prefer paying lower taxes even if it means receiving fewer government services.

## Afrobarometer surveys

Afrobarometer is a pan-African, non-partisan survey research network that provides reliable data on African experiences and evaluations of democracy, governance, and quality of life. Seven rounds of surveys were conducted in up to 38 countries between 1999 and 2018. Round 8 surveys (2019/2021) cover 34 countries. Afrobarometer conducts face-to-face interviews in the language of the respondent's choice.

The Afrobarometer team in Zimbabwe, led by the Mass Public Opinion Institute (MPOI), interviewed 1,200 adult citizens of Zimbabwe in April 2021. A sample of this size yields country-level results with a margin of error of +/-3 percentage points at a 95% confidence level. Previous standard Afrobarometer surveys were conducted in Zimbabwe in 1999, 2004, 2005, 2009, 2012, 2014, and 2017.

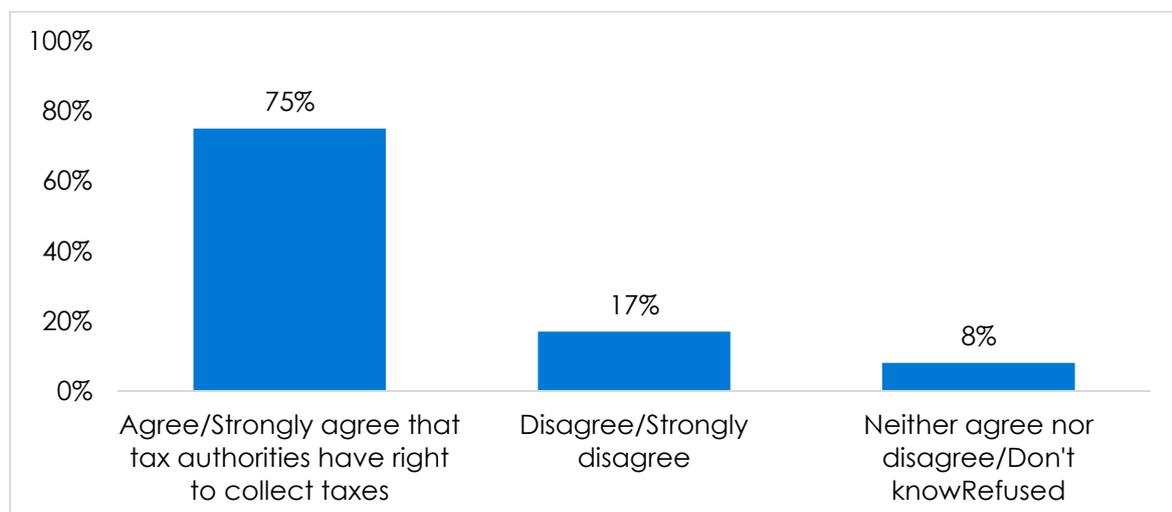
## Key findings

- Three-fourths (75%) of Zimbabweans concur that tax authorities always have the right to enforce taxes.
- Close to two-thirds (64%) say Parliament should hold the president accountable for how the government spends taxpayers' money.
- Despite support for taxation, a majority (56%) would prefer to pay lower taxes, even if this means fewer services provided by the government.
- A majority (58%) say ordinary people have to pay too much in taxes. Only 15% say the same thing about the wealthy.
- About half (51%) of Zimbabweans think 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. But 40% disagree.
- About seven out of 10 citizens (69%) say it is difficult to find out how the government uses tax revenues.
- Only three in 10 (31%) believe that the government usually uses tax revenues for the well-being of citizens.
- Only about a third (36%) of citizens say they trust the ZIMRA "somewhat" or "a lot."
- The same proportion (36%) think that "most" or "all" tax officials are involved in corruption.
- More than half (53%) of Zimbabweans think people "often" or "always" avoid paying their taxes.

## Legitimacy of taxation

Three-fourths (75%) of adult citizens concur that tax authorities always have the right to collect taxes. Only 17% disagree (Figure 1).

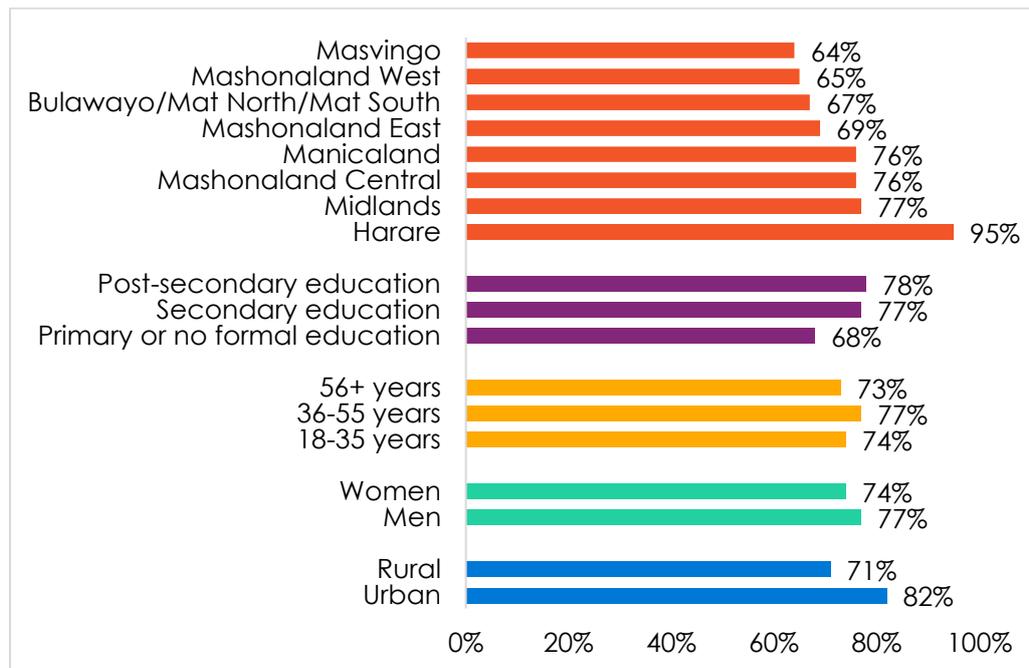
**Figure 1: Legitimacy of taxation | Zimbabwe | 2021**



**Respondents were asked:** For each of the following statements, please tell me whether you disagree or agree: The tax authorities always have the right to make people pay taxes?

The view that the authorities have the right to collect taxes is more prevalent among urbanites (82%) than rural inhabitants (71%) and among citizens with at least a secondary education (77%-78%) compared to their less educated counterparts (68%). It is the majority position in all provinces but is especially strong in Harare metropolitan province (95%) (Figure 2).

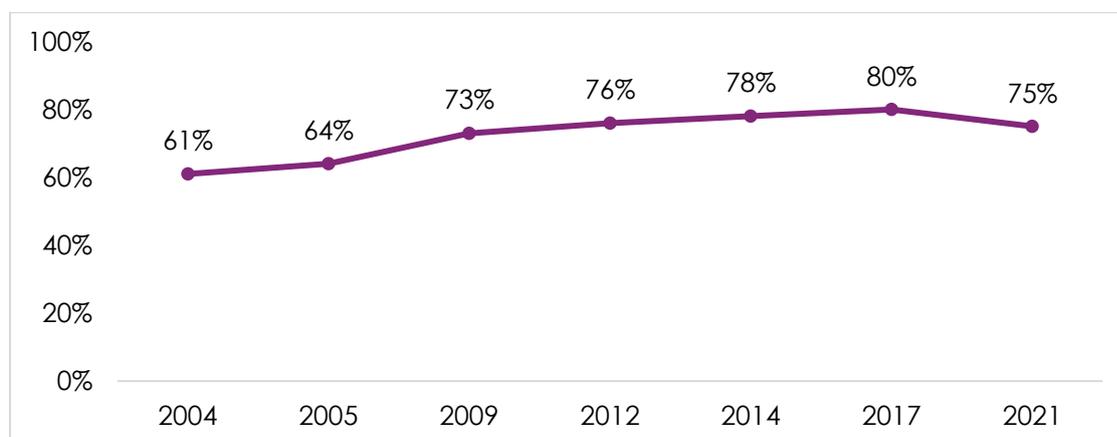
**Figure 2: Legitimacy of taxation | by socio-demographic group | Zimbabwe | 2021**



**Respondents were asked:** For each of the following statements, 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”)

A trend analysis shows that the legitimacy of tax authorities has consistently been the majority view over the years and rose steadily from 2004 (61%) until 2017 (80%) before dropping by 5 percentage points in 2021 (Figure 3).

**Figure 3: Trend in perceived legitimacy of taxation | Zimbabwe | 2004-2021**

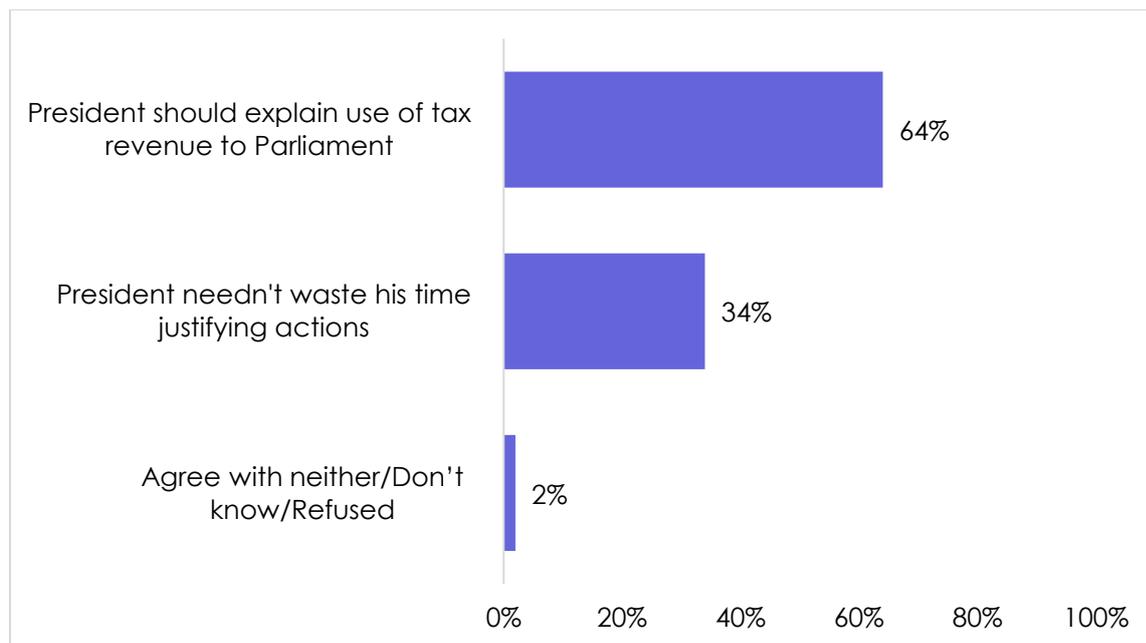


**Respondents were asked:** For each of the following statements, please tell me whether you disagree or agree: The tax authorities always have the right to make people pay taxes? (% who “agree” or “strongly agree”)

### Demand for accountability regarding use of taxpayers' money

About two-thirds (64%) of Zimbabweans insist on some degree of accountability for how tax revenues are used, saying that Parliament should ensure that the president explains to it on a regular basis how the government spends taxpayers' money. Only one-third (34%) say the president shouldn't have to waste his time justifying his actions (Figure 4).

**Figure 4: Demand for accountability regarding use of taxpayers' money | Zimbabwe | 2021**



**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)

Demand for accountability regarding the use of taxpayers' money is stronger among urbanites (70%) than rural residents (60%) and among men (67%) than women (61%) (Figure 5). Supporters of the ruling ZANU-PF (56%) are less likely than opposition adherents (83%) to insist on presidential accountability for the use of tax revenues, as are residents of Midlands, President Emmerson Mnangagwa's home province and a ZANU-PF stronghold (55%), compared to other provinces.

Citizens experiencing high lived poverty are more likely to demand accountability (73%) than their better-off counterparts (58%-62%).

**Figure 5: Demand for accountability regarding use of taxpayers' money | by socio-demographic group | Zimbabwe | 2021**

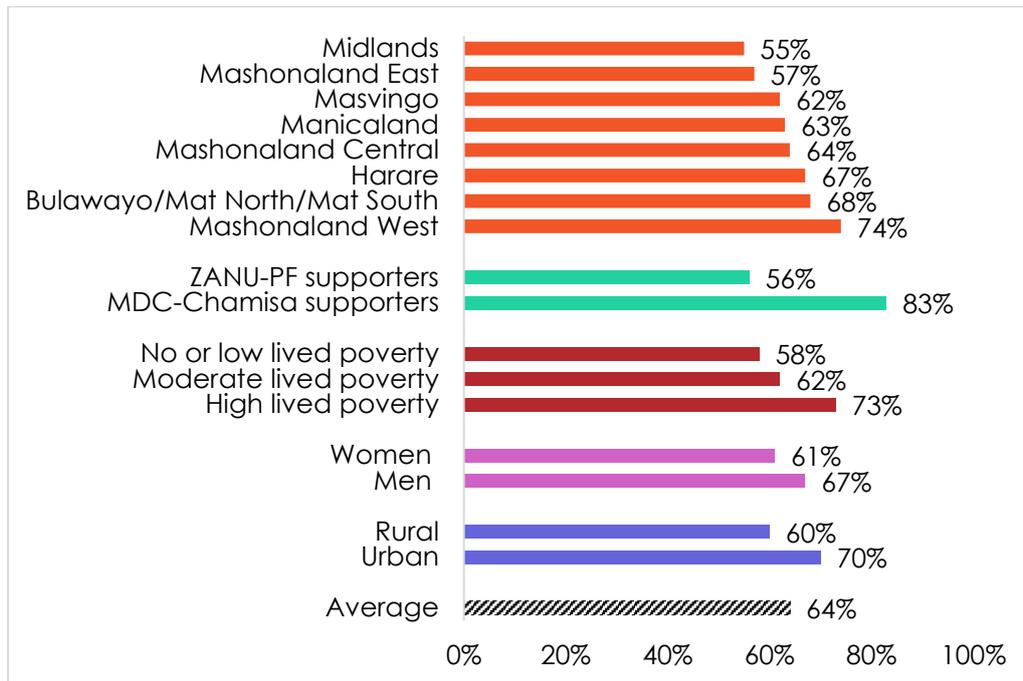
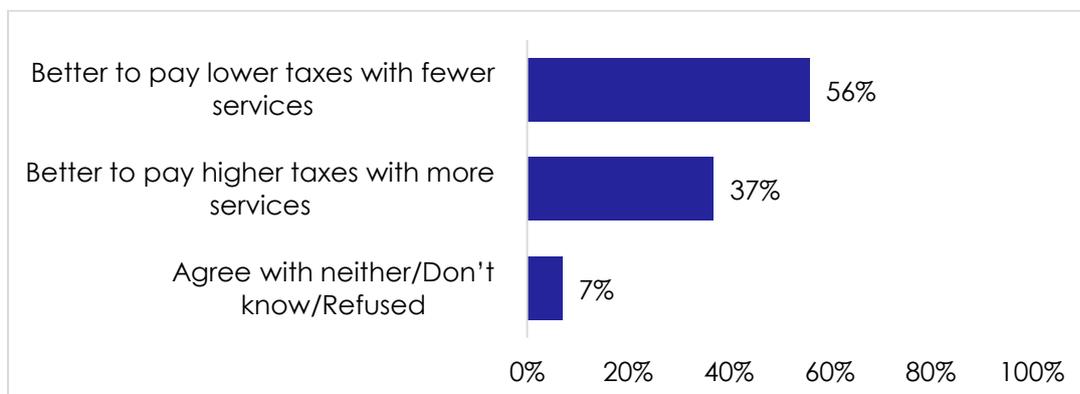


Figure shows % who “agree” or “strongly agree” that Parliament should ensure that the president explains to it on a regular basis how his government spends taxpayers' money.

### Higher taxes with more services vs. lower taxes with fewer services

Even though they endorse the legitimacy of tax collection, a majority (56%) of citizens say they would prefer to pay lower taxes, even if this means there would be fewer services from the government. Only 37% say it would be better to pay higher taxes if this means more services provided by the government (Figure 6).

**Figure 6: Higher taxes with more services vs. lower taxes with fewer services | Zimbabwe | 2021**



**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.

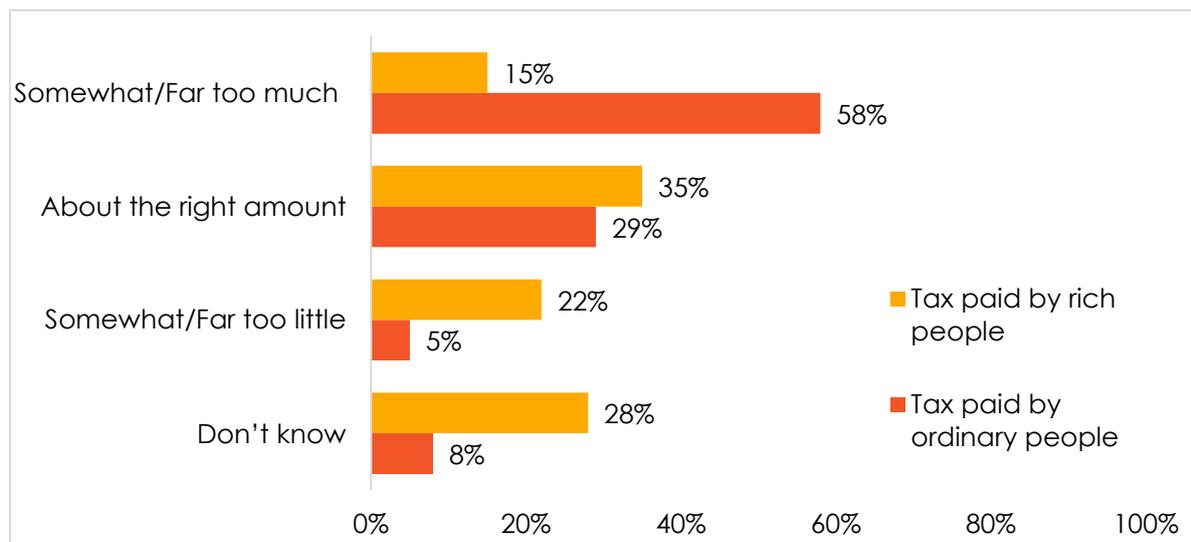
Statement 2: It is better to pay lower taxes, even if it means there will be fewer services provided by government.

(% who “agree” or “agree very strongly” with each statement)

### Perceptions of taxes paid by ordinary people and the rich

A majority (58%) of Zimbabweans say ordinary citizens are required to pay “somewhat too much” or “far too much” in taxes. Only 15% say the same thing about the rich (Figure 7). But the wealthy are not widely seen as drowning in tax bills – only 22% of respondents say the economically best-off citizens pay too little in taxes, while larger proportions say the rich pay “about the right amount” (35%) or say they “don’t know” (28%).

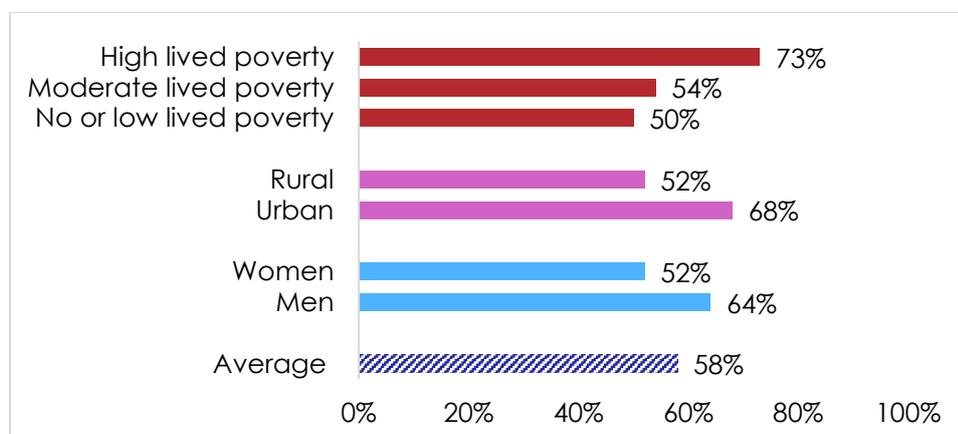
**Figure 7: Perceptions of taxes paid by rich and ordinary people | Zimbabwe | 2021**



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

Citizens with high lived poverty (73%) are most likely to think that ordinary people pay too much in taxes. More urbanites (68%) than rural residents (52%) and more men (64%) than women (52%) express this view (Figure 8).

**Figure 8: Ordinary people pay too much in taxes | by socio-demographic group | Zimbabwe | 2021**



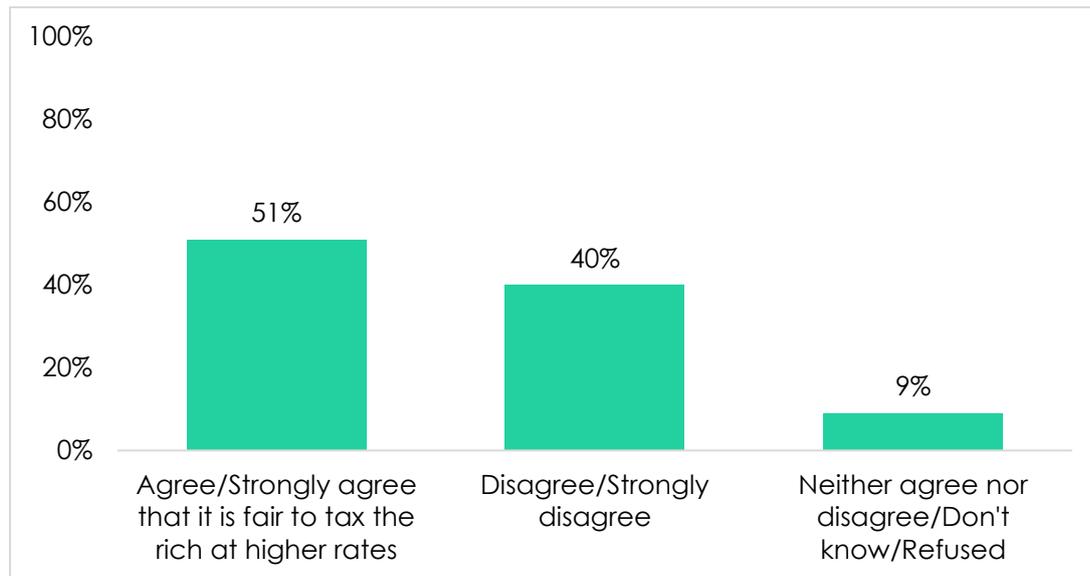
**Respondents were asked:** Do you think that the amount of taxes that ordinary people in Zimbabwe are required to pay to the government is too little, too much, or about the right amount? (% who say “somewhat too much” or “far too much”)

### Is it fair for the rich to pay higher taxes?

Zimbabweans are divided as to whether 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. While a slim majority (51%) agree with this idea, four in 10 (40%) disagree (Figure 9).

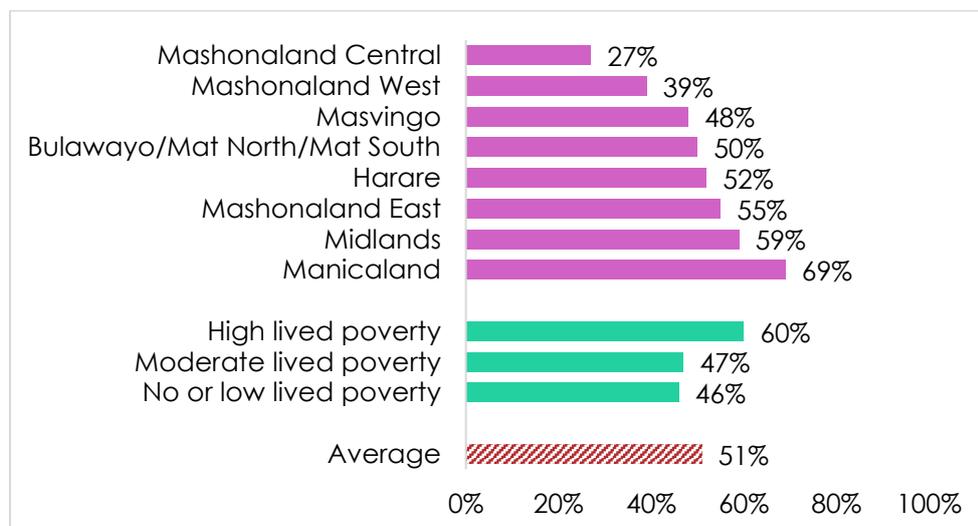
This view is most pronounced among poor citizens (60%) and residents of Manicaland province (69%) (Figure 10).

**Figure 9: Fair for rich to pay higher taxes? | Zimbabwe | 2021**



**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 10: Fair for rich to pay higher taxes | by socio-demographic group | Zimbabwe | 2021**

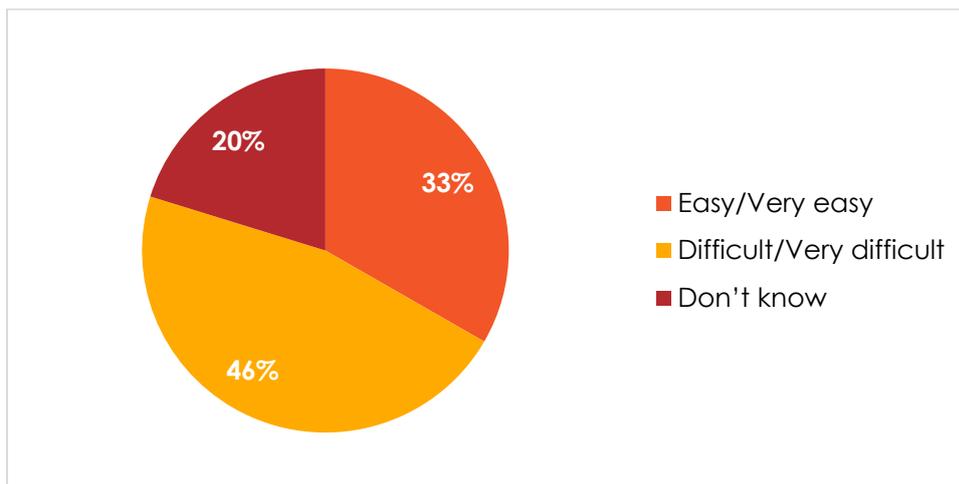


**Respondents were asked:** Do you agree or disagree with the following statement: It is fair to tax rich people at a higher rate than ordinary people in order to help pay for government programs to benefit the poor? (% who "agree" or "strongly agree")

### Difficulty of getting information about taxes and fees

Only one-third (33%) of Zimbabweans consider it “easy” or “very easy” to find out which taxes and fees they are supposed to pay. Almost half (46%) find it difficult, in addition to 20% who say they “don’t know” (Figure 11).

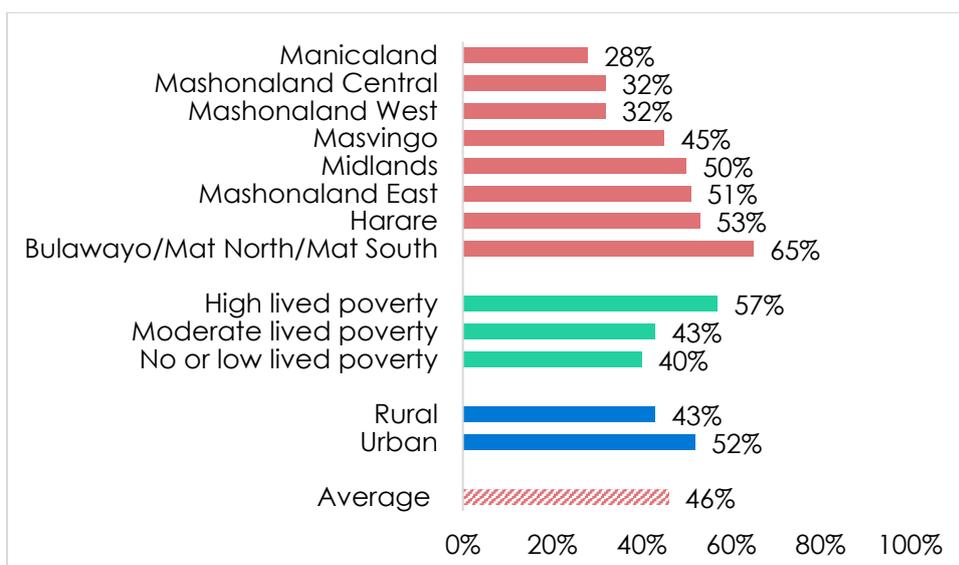
**Figure 11: Difficulty of finding out which taxes to pay | Zimbabwe | 2021**



**Respondents 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?

Poor citizens (57%) are more likely than their better-off counterparts (40%-43%) to report difficulties in finding out which taxes or fees to pay, as are urban residents (52%) compared to rural dwellers (43%) (Figure 12). Residents of Bulawayo/Matabeleland North/Matabeleland South provinces (65%) are most likely to report difficulties.

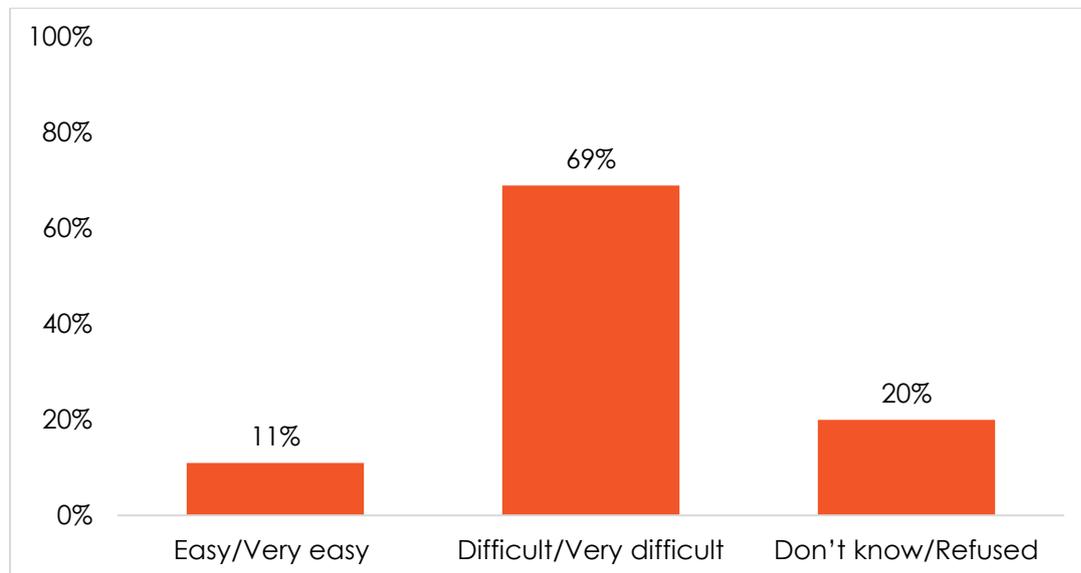
**Figure 12: Difficulty finding out what taxes or fees to pay | by socio-demographic group | Zimbabwe | 2021**



**Respondents 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? (% who say “difficult” or “very difficult”)

In addition to problems finding out which taxes or fees they are supposed to pay, more than two-thirds (69%) say it is “difficult” or “very difficult” to find out how the government uses tax revenues it collects (Figure 13).

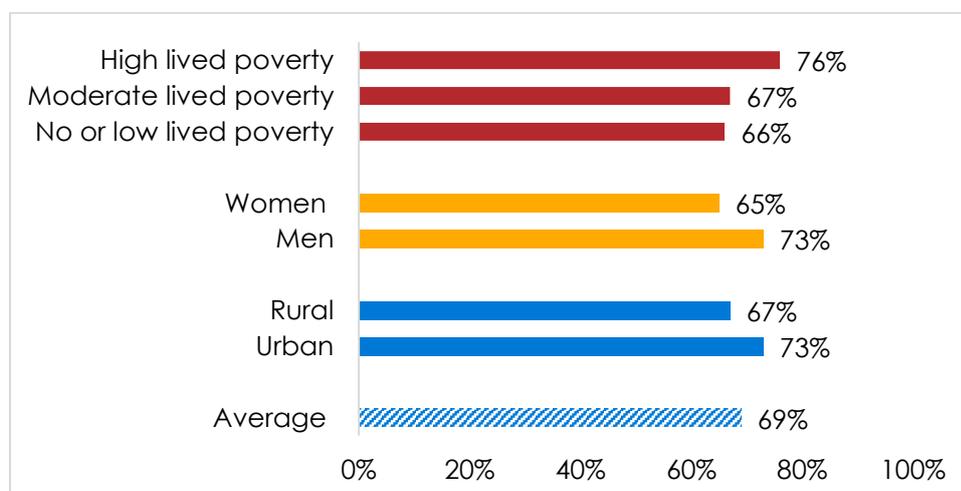
**Figure 13: Difficulty getting information about how government uses tax revenues**  
 | Zimbabwe | 2021



**Respondents were asked:** Based on your experience, how easy or difficult is it to find out how government uses the revenues from people's taxes and fees?

Difficulties in obtaining information about how the government spends tax revenues are encountered most commonly by economically disadvantaged citizens (76%) and more prevalent among men (73%) than women (65%) and among urbanites (73%) than rural residents (67%) (Figure 14).

**Figure 14: Difficulty finding out how government uses tax revenues** | by socio-demographic group | Zimbabwe | 2021

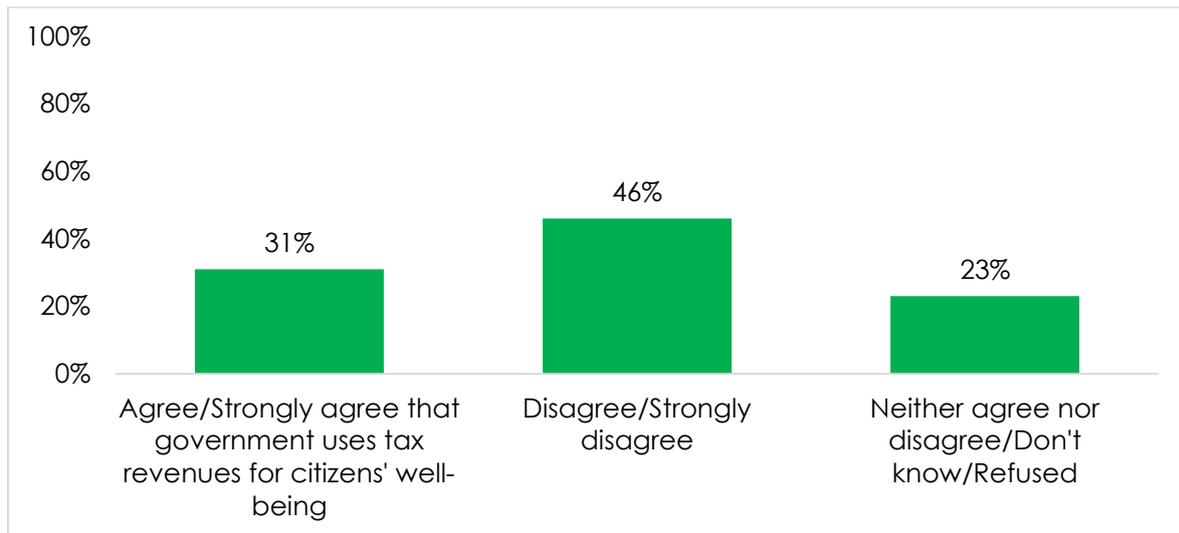


**Respondents were asked:** Based on your experience, how easy or difficult is it to do each of the following? To find out how government uses the revenues from people's taxes and fees? (% who say “difficult” or “very difficult”)

**Are taxes used for the well-being of citizens?**

Views are divided on whether the government uses the taxes it collects for the well-being of the citizenry. Only about three in 10 (31%) assert that this is usually the case, while almost half (46%) disagree and 23% say they “don’t know” (Figure 15).

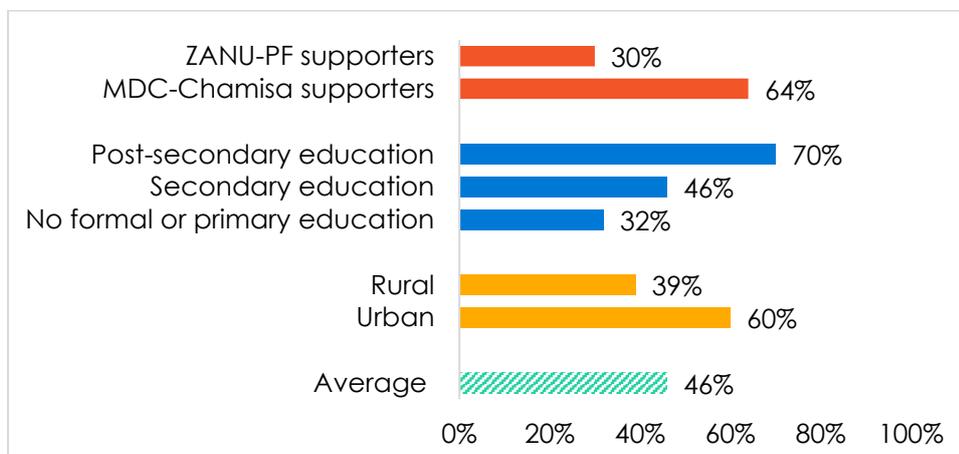
**Figure 15: Are taxes used for the well-being of citizens? | Zimbabwe | 2021**



**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?

There are strong partisan, urban-rural, and educational divides on this question (Figure 16). MDC-Chamisa adherents are more than twice as likely as ZANU-PF supporters (64% vs. 30%) to disagree with the idea that the government generally uses tax revenues for the well-being of citizens. Urban residents (60%) and the most educated citizens (70%) are also more likely than their rural (39%) and less educated counterparts (32%-46%) to hold negative views of the government’s use of tax monies.

**Figure 16: Government doesn’t usually use tax revenues for the well-being of citizens | by socio-demographic group | Zimbabwe | 2021**

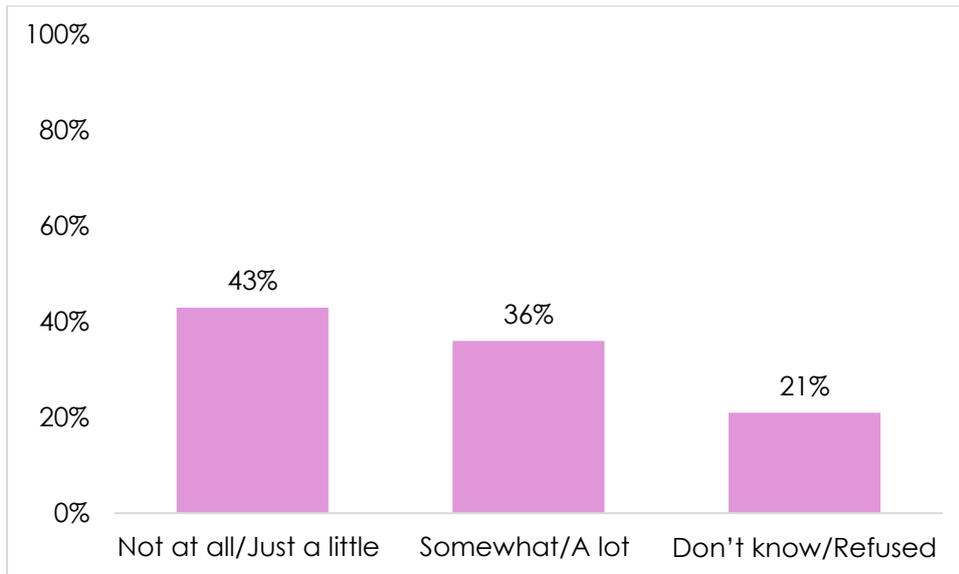


**Respondents were asked:** Do you agree or disagree with the following statement: The government usually uses the tax revenues it collects for the well-being of citizens? (% who “disagree” or “strongly disagree”)

### Trust in tax collectors (ZIMRA)

Even though most Zimbabweans say the tax authorities have the right to collect taxes, only about a third (36%) say they trust the ZIMRA “somewhat” or “a lot,” whereas 43% say they trust the institution “just a little” or “not at all” (Figure 17). One in five respondents (21%) say they “don’t know” how much they trust the ZIMRA.

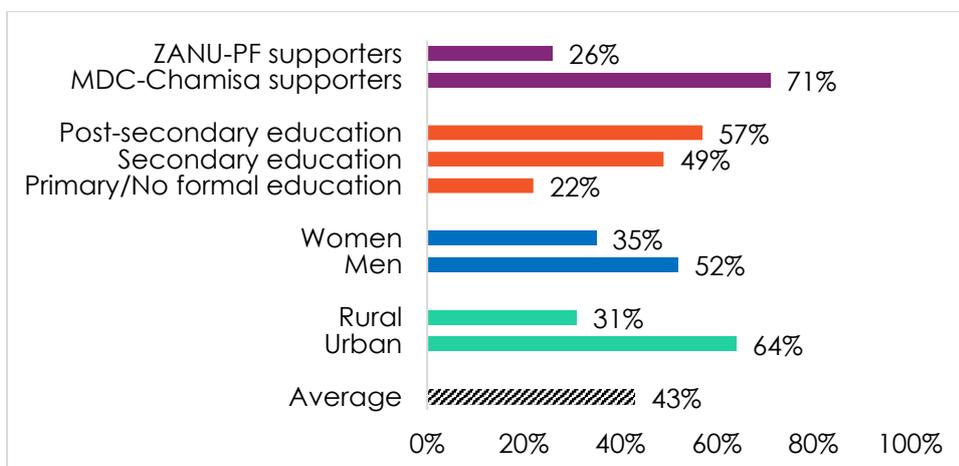
**Figure 17: Trust ZIMRA | Zimbabwe | 2021**



**Respondents were asked:** How much do you trust each of the following, or haven't you heard enough about them to say: The Zimbabwe Revenue Authority or ZIMRA?

A lack of trust in the ZIMRA is particularly common among MDC-Chamisa supporters (71%), urban residents (64%), men (52%), and respondents with post-secondary education (57%) (Figure 18).

**Figure 18: Trust ZIMRA 'just a little' or 'not at all' | by socio-demographic group | Zimbabwe | 2021**

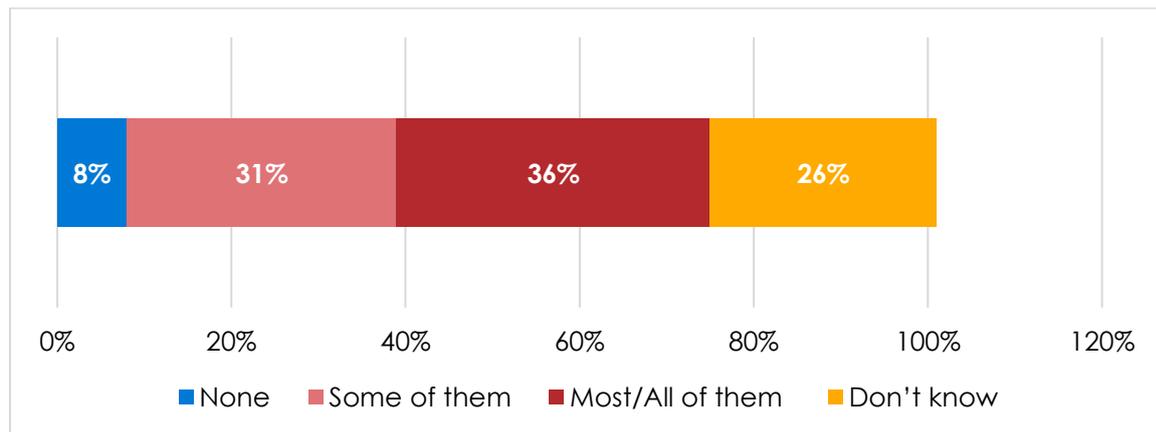


**Respondents were asked:** How much do you trust each of the following, or haven't you heard enough about them to say: The Zimbabwe Revenue Authority or ZIMRA? (% who say “not at all” or “just a little”)

### Corruption among tax officials

More than one-third (36%) of Zimbabwean believe that “most” or “all” tax officials are involved in corruption, in addition to 31% who say “some” of them are corrupt (Figure 19). Only 8% see no corruption in the ZIMRA, while one in four (26%) say they “don’t know.”

**Figure 19: Perceptions of corruption among tax officials | Zimbabwe | 2021**

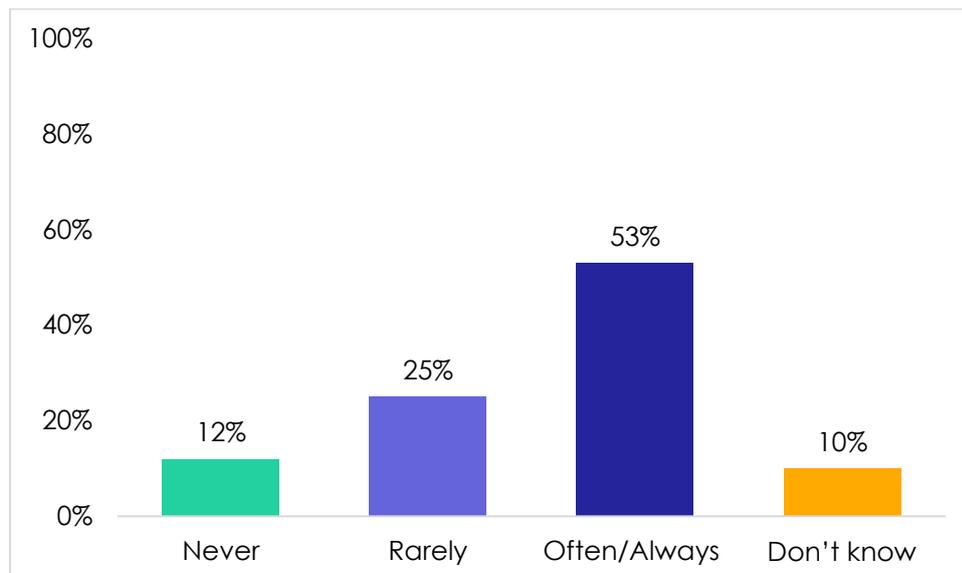


**Respondents were asked:** How many of the following people do you think are involved in corruption, or haven't you heard enough about them to say: Tax officials, like officials from the Zimbabwe Revenue Authority or ZIMRA?

### Perceptions of tax avoidance

More than half (53%) of Zimbabweans say people in their country “often” or “always” avoid paying their taxes. Fewer than four in 10 believe this “rarely” (25%) or “never” (12%) happens (Figure 20).

**Figure 20: How often do people avoid paying taxes? | Zimbabwe | 2021**



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

## Conclusion

Zimbabweans affirm the state's right to collect taxes, but they demand accountability. A majority of citizens say it is difficult to find out how the government uses tax revenues, and few are convinced that it is usually for the well-being of the citizenry. Public trust in the ZIMRA is low, and a significant proportion of the population see widespread corruption among tax officials.

Given these concerns, it is perhaps not surprising that a majority would rather pay lower taxes, even if it means fewer government services, than bet that higher taxes would produce better service delivery. In practice, a majority of citizens believe that people frequently avoid paying their taxes altogether.

On the whole, these findings point to a need for the government to be more transparent about how tax revenues are used and how they benefit the public.

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Financial support for Afrobarometer Round 8 has been provided by Sweden via the Swedish International Development Cooperation Agency, the Mo Ibrahim Foundation, the Open Society Foundations, the William and Flora Hewlett Foundation, the U.S. Agency for International Development (USAID) via the U.S. Institute of Peace, the European Union, the National Endowment for Democracy, Freedom House, the Embassy of the Kingdom of the Netherlands in Uganda, GIZ, and Humanity United.

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