



Footing the bill?

Less legitimacy, more avoidance
mark African views on taxation



By Thomas Isbell



Introduction¹

Taxation is a key fiscal tool for domestic resource mobilization. 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).

The importance of raising resources through taxation has been heightened by the COVID-19 pandemic. Governments globally have confronted a sudden drop in tax revenue as many economic sectors have slowed amid lockdowns. Especially in developing countries, this shock has significantly curtailed governments' ability to fund access to vital health, financial, and other services and assistance to those most affected by the pandemic (Gaspar, Hanif, Pazarbasioglu, & Saint-Amans, 2020).

The reduction in tax revenue during the pandemic is likely to compound itself over time and limit how quickly developing economies can bounce back as governments lack the fiscal resources to stimulate growth.

Even without a pandemic, tax revenues are relatively low across Africa. In 2019, 30 African countries averaged tax revenues totaling 16.6% of gross domestic product – half the 33.8% collected by member countries of the Organisation for Economic Co-operation and Development (OECD/AUC/ATAF, 2021).

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' limited willingness to pay taxes ("tax morale"), a lack of 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), these factors can affect the perceived legitimacy of taxation as a whole (D'Arcy, 2011).

Beyond short- and medium-term fiscal problems, this can also have a more fundamental impact on the legitimacy of governments and political systems. The ability to raise revenue through taxes is an important marker of state capacity and political legitimacy (Brautigam, Fjeldstad, & Moore, 2008), and may contribute to government responsiveness and accountability as taxpayers demand a return on their taxes (Moore et al., 2018).

How do Africans see taxation?

Afrobarometer survey data collected in 34 African countries in 2019/2021 show that a majority of Africans endorse their government's right to collect taxes. But popular 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 revenue 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.

¹ An earlier version of this paper, based on data from 18 countries surveyed before the COVID-19 pandemic forced a pause in Round 8 fieldwork, was published as Afrobarometer Dispatch No. 428.

Afrobarometer survey

Afrobarometer is a pan-African, nonpartisan survey research network that provides reliable data on African experiences and evaluations of democracy, governance, and quality of life. Eight rounds of surveys have been completed in up to 39 countries since 1999, and Round 9 surveys (2021/2022) are currently underway.

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 policy paper is based on 48,084 interviews in Round 8 surveys covering 34 countries – 18 countries surveyed between July 2019 and April 2020 and 16 surveyed (after a hiatus due to COVID-19) between October 2020 and July 2021. (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). Due to rounding, reported totals may differ by 1 percentage point from the sum of sub-categories.

Key findings

- On average across 34 countries, six in 10 Africans (61%) say their governments have the right to make people pay taxes. But the perceived legitimacy of taxation has declined by 10 percentage points over the past decade, and solid majorities in some countries dispute the government's right to collect taxes.
 - Citizens who say they trust their tax office, trust their president, and/or believe that their president is held accountable by Parliament and the legal system are more likely to say the government has the right to collect taxes.
- Only about one-third of Africans say their country's tax rates are "about right." Pluralities think that ordinary people pay too much and the rich pay too little in taxes.
- Half (50%) of Africans say they would be willing to pay higher taxes in exchange for more government services, but almost as many (42%) would prefer lower taxes with fewer services. People who approve of their government's performance in providing services are more likely to endorse higher taxes with more services.
 - Majorities say they would support paying more in taxes to support youth programs (59%) and national development (65%).
- More than half (52%) of Africans say that people in their country "often" or "always" avoid paying their taxes. Countries vary widely on this indicator, from 16% in Ethiopia to 80% in Liberia. Perceived tax avoidance has skyrocketed over the past decade, increasing in all 30 countries for which over-time data are available.
- Solid majorities say it is difficult to find out which taxes or fees they are supposed to pay (61%) and how their government uses its tax revenues (77%). Only half (51%) of respondents say their government generally uses tax revenues for the well-being of citizens.
- On average across 34 countries, more than one in three respondents (35%) believe that "most" or "all" tax officials are corrupt. Only four in 10 Africans (41%) say they trust their tax office "somewhat" or "a lot."

Legitimacy and fairness of taxation

Government's right to collect taxes

Across the 34-country sample, six out of 10 Africans (61%) "agree" or "strongly agree" that tax authorities always have the right to make people pay taxes. About one-third (33%) disagree (Figure 1).

These attitudes vary considerably by country. While more than eight in 10 respondents affirm the state's ability to collect taxes in Sierra Leone (89%), Liberia (87%), the Gambia (84%), and Ethiopia (81%), majorities in six countries disagree: Malawi (60%), Togo (58%), Benin (57%), Niger (54%), Guinea (53%), and Lesotho (52%).

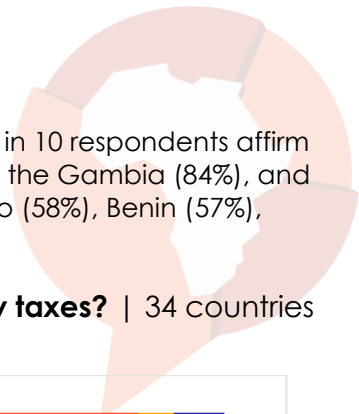
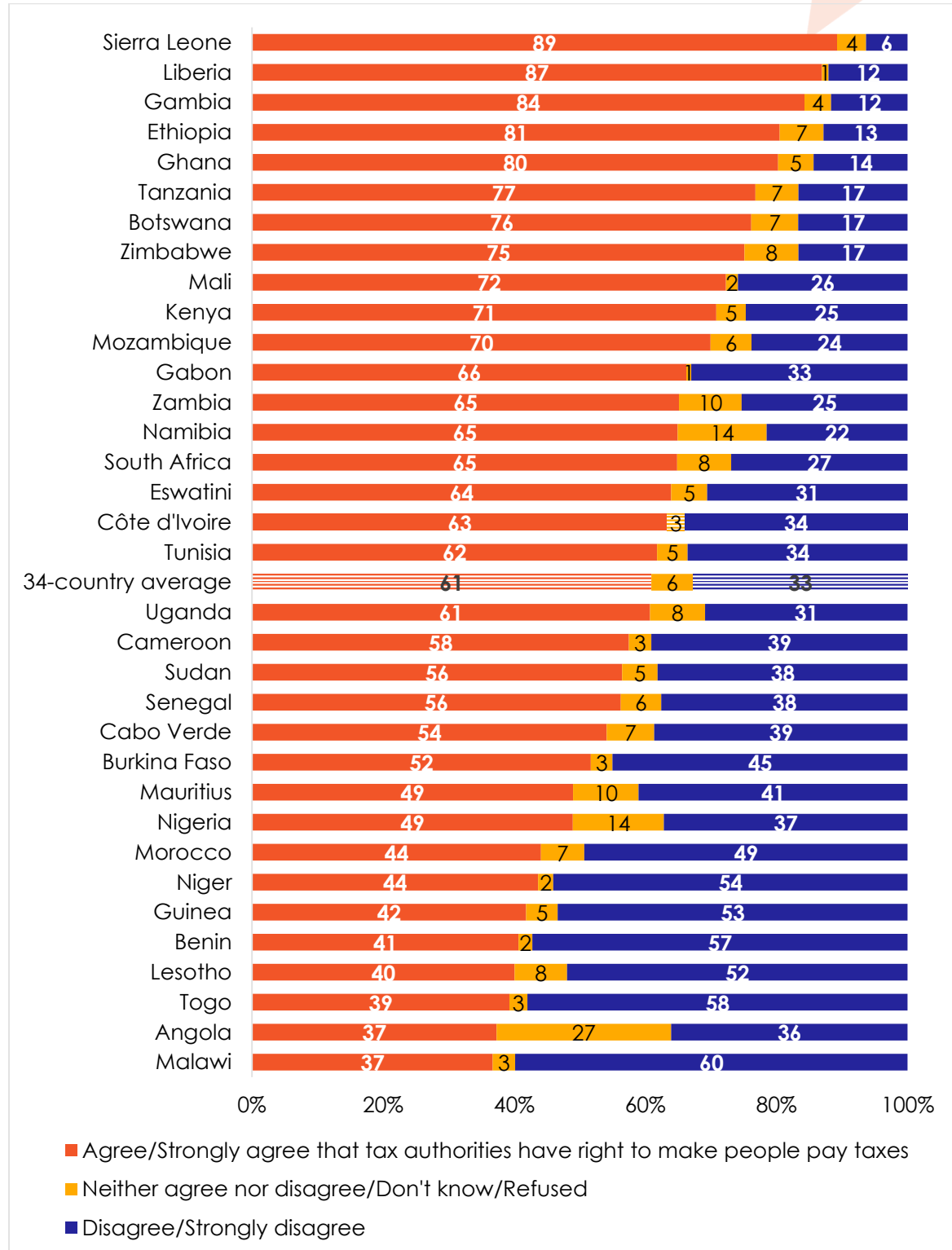
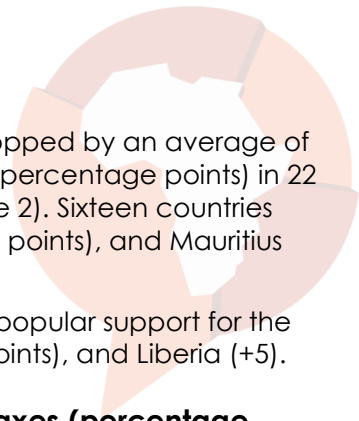


Figure 1: Does government have the right to make people pay taxes? | 34 countries | 2019/2021



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



Over the past decade, the perceived legitimacy of taxation has dropped by an average of 10 percentage points, including significant declines (of more than 3 percentage points) in 22 of the 30 countries surveyed in both 2011/2013 and 2019/2021 (Figure 2). Sixteen countries record double-digit decreases, led by Niger (-40 points), Malawi (-31 points), and Mauritius (-25 points).

Only three countries record significant (but still modest) increases in popular support for the state's right to collect taxes: Sierra Leone (+7 points), Tanzania (+6 points), and Liberia (+5).

Figure 2: Changes in support of government's right to collect taxes (percentage points) | 30 countries | 2011-2021

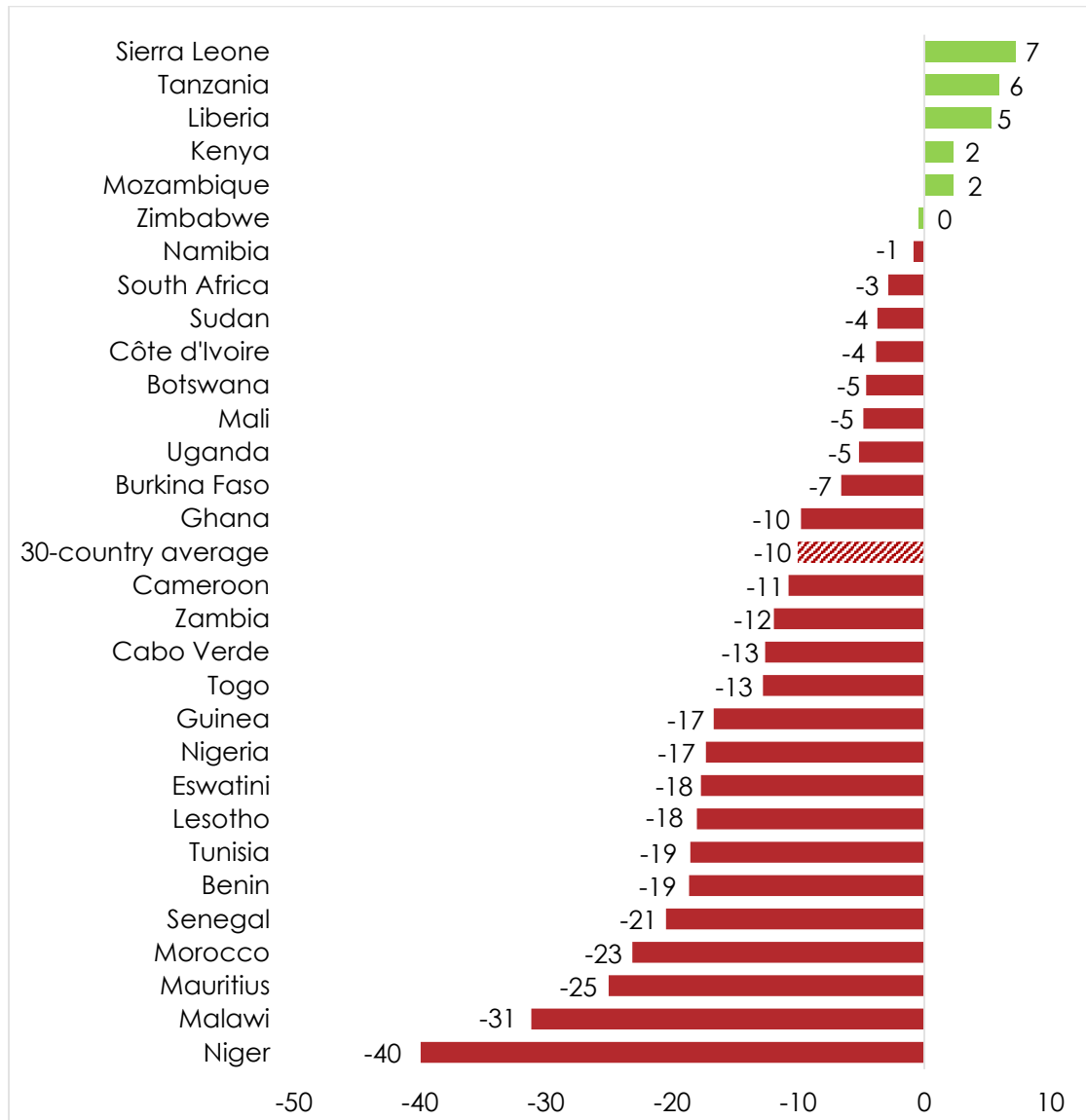


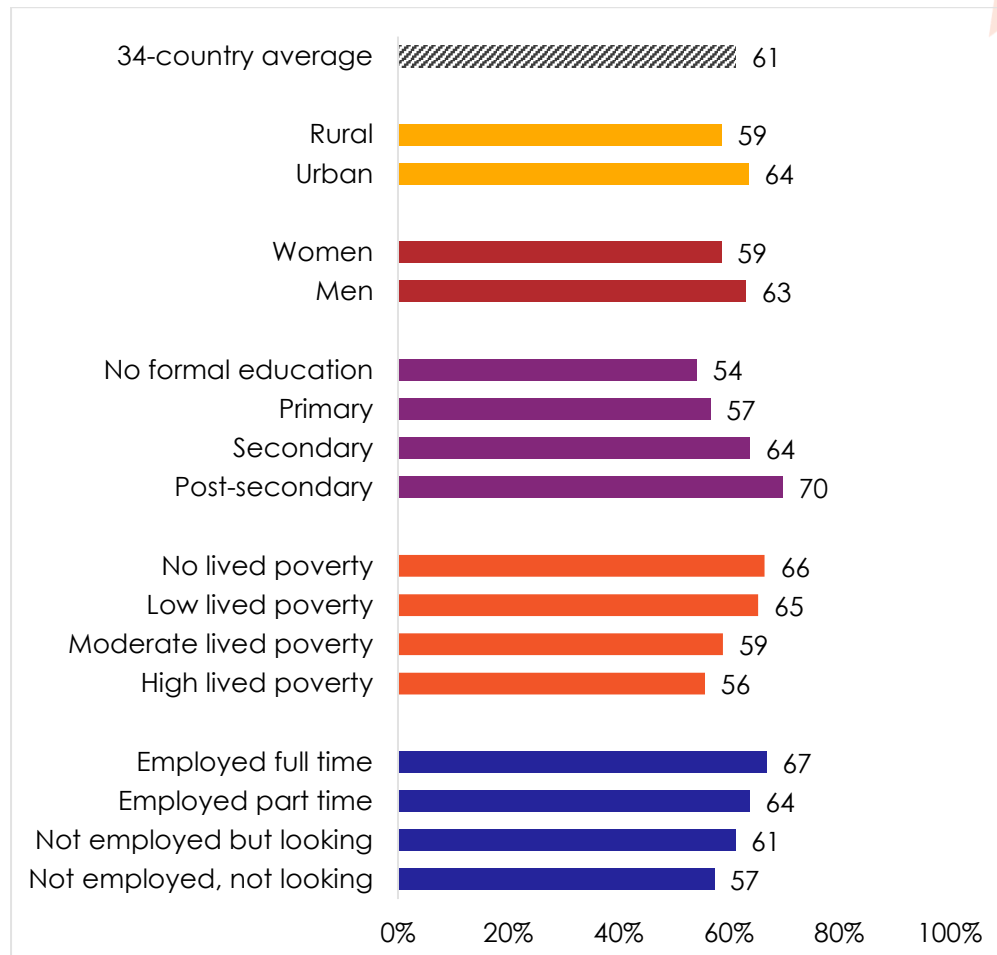
Figure shows the change, in percentage points, between survey rounds in 2011/2013 and 2019/2021 in the proportions of respondents who "agree" or "strongly agree" that tax authorities always have the right to make people pay taxes.

Across countries, urban residents (64%) are somewhat more supportive of the government's right to collect taxes than rural dwellers (59%), as are men (63%) compared to women (59%) (Figure 3). This support increases with respondents' education level, ranging from 54% of those with no formal schooling to 70% of those with post-secondary qualifications. Likewise, respondents who have experienced no (66%) or low (65%) lived poverty in the past 12

months more commonly affirm the legitimacy of taxation than respondents who have experienced lived poverty on a more regular basis (56%-59%).²

Citizens who are employed full time (67%) or part time (64%) are more supportive of the government's right to collect taxes than those who are not employed (57%-61%).

Figure 3: Government has the right to make people pay taxes | by socio-demographic group | 34 countries | 2019/2021



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")

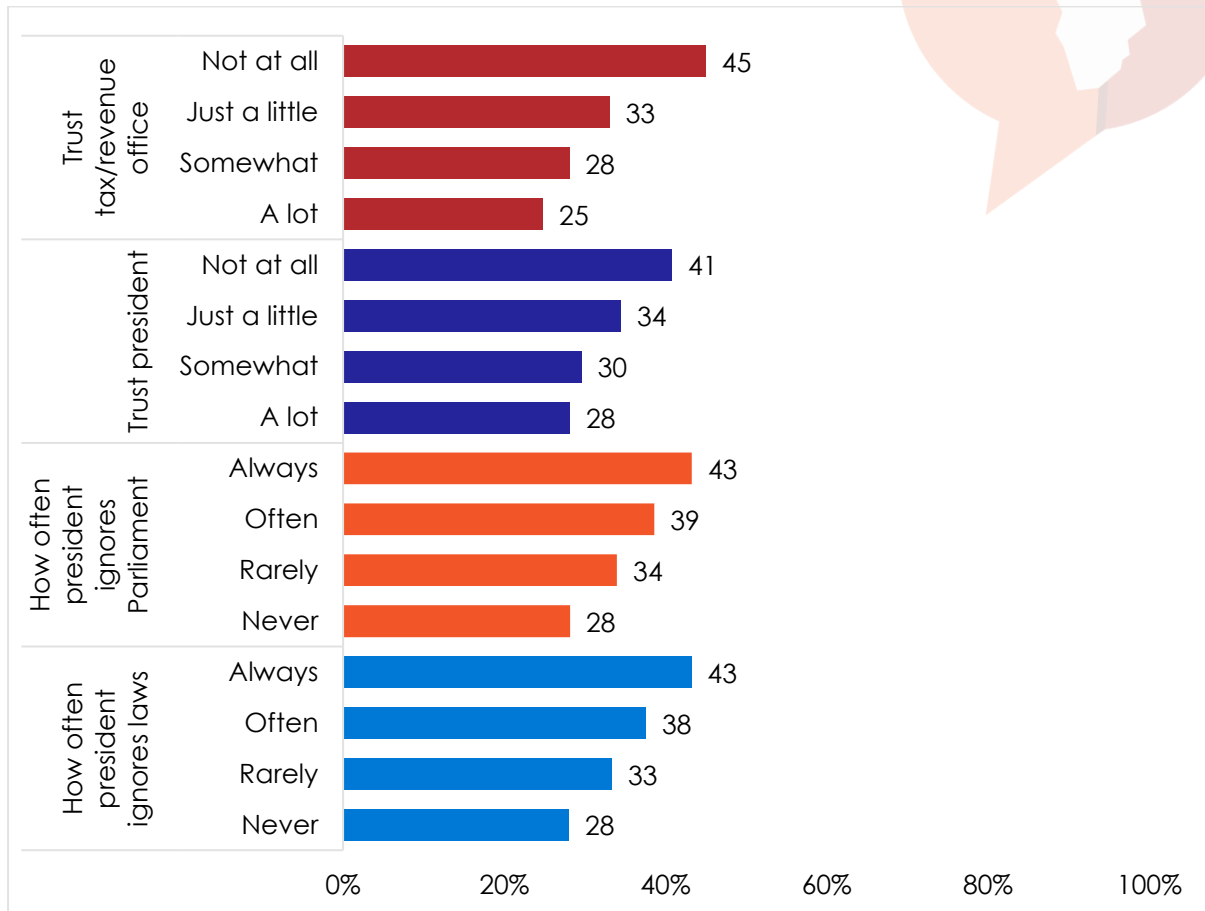
What are factors that might influence the perceived legitimacy of taxation? As shown in Figure 4 below, people who say they don't trust the tax office or the president "at all" are considerably more likely to disagree (45% and 41%, respectively) with a government right to taxation than are people who say they trust the tax office or the president "a lot" (25% and 28%, respectively).

Similarly, respondents who think the executive lacks accountability – i.e. ignores Parliament and the law – are more likely to disagree with the idea that the government can enforce tax collection.

² 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 4: Government does not have the right to make people pay taxes | by trust in tax office and president, perceived executive restraint | 34 countries | 2019/2021



Respondents were asked:

Please tell me whether you disagree or agree: The tax authorities always have the right to make people pay taxes? (% who “disagree” or “strongly disagree”)
 How much do you trust each of the following, or haven't you heard enough about them to say: The president? The tax/revenue office?
 In your opinion, how often, in this country: Does the president/prime minister ignore Parliament and just do what s/he wants?
 In your opinion, how often, in this country: Does the president/prime minister ignore the courts and laws of this country?

Moreover, people who offer negative evaluations of government performance are more likely to deny a government right to collect taxes (not shown). For example, 36% of people who say that government is doing “very badly” at managing the economy disagree with government having the right to collect taxes, compared with 26% of those who feel the government is doing “very well” in managing the economy. Similar differences appear consistently across a range of areas of government performance, including creating jobs (34% vs. 28%), narrowing gaps between rich and poor (34% vs. 28%), addressing educational needs (36% vs. 29%), and fighting corruption (35% vs. 29%). Lower legitimacy of taxation among people critical of government performance is in line with earlier findings using Afrobarometer Round 6 data (collected in 2014/2015) (Isbell, 2016).

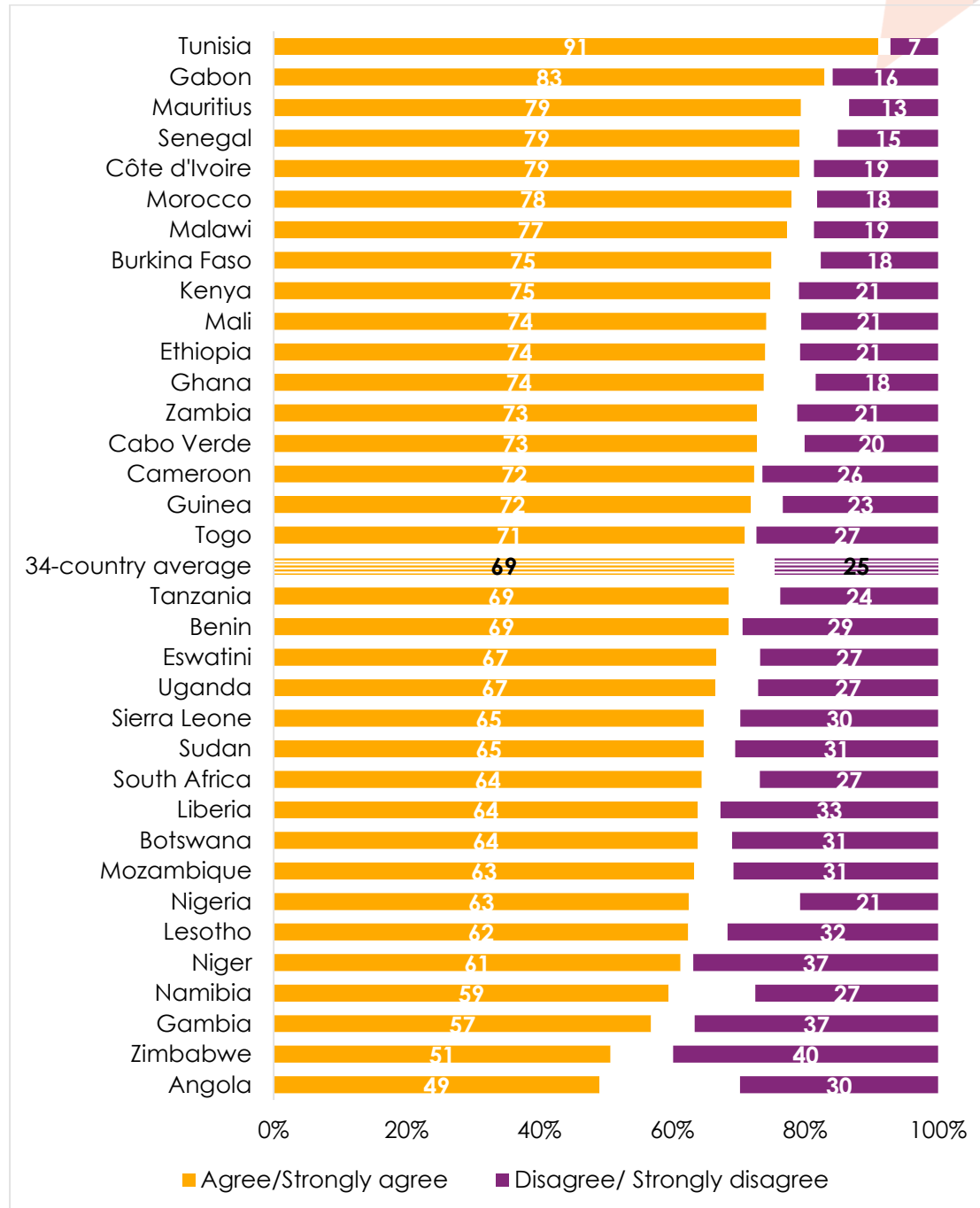
Fairness of the tax system

Seven in 10 African (69%) “agree” or “strongly agree” that it is fair to tax rich people at a higher rate than ordinary people in order to fund government programs to benefit the poor, while just 25% disagree (Figure 5).

This idea wins majority support in every surveyed country except Angola, and even there, supporters outnumber opponents 49% to 30%. More than eight in 10 citizens endorse higher tax rates for the wealthy in Tunisia (91%) and Gabon (83%).



Figure 5: Fairness of higher tax rates for the rich to help the poor | 34 countries | 2019/2021



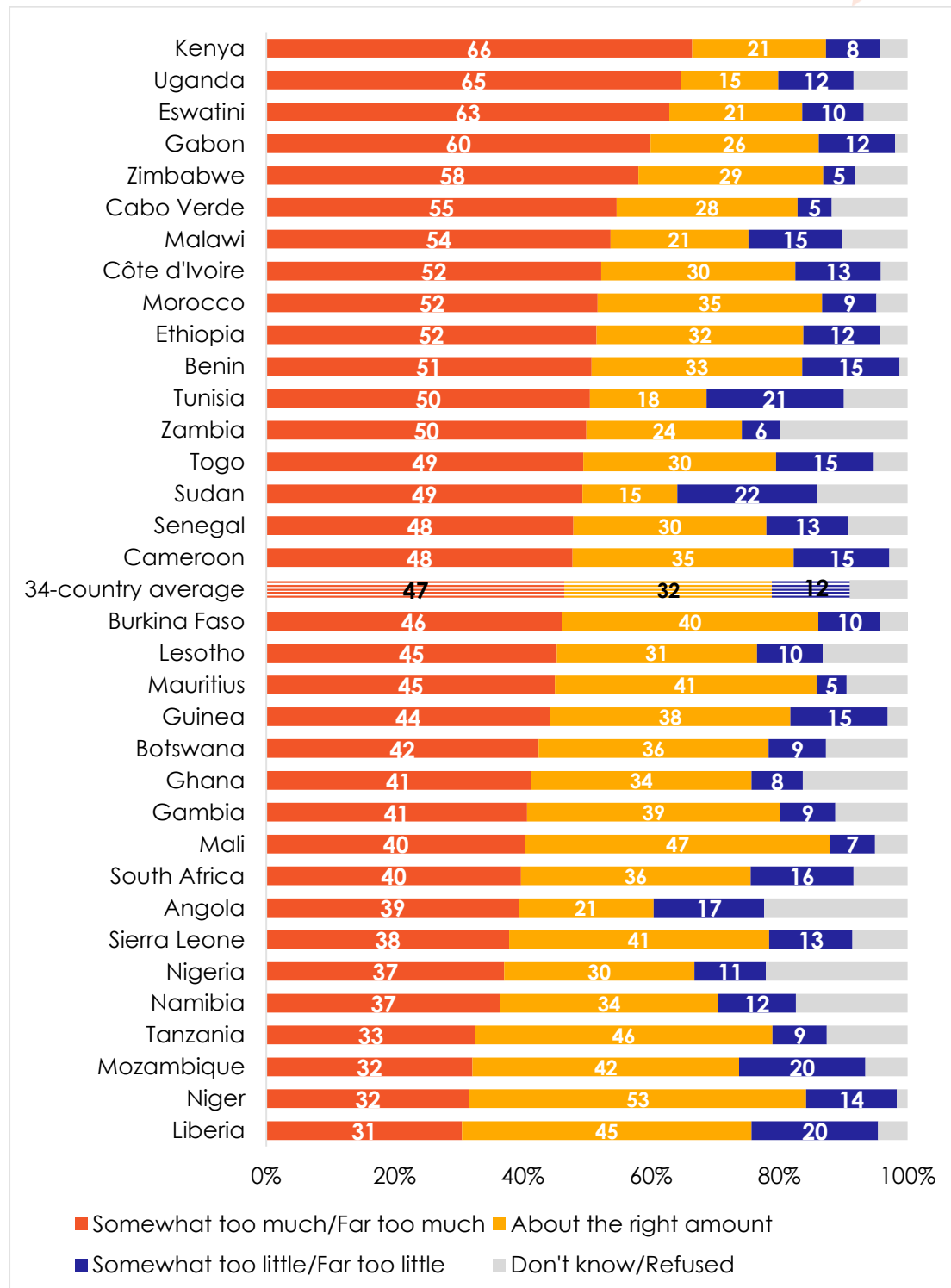
Respondents were asked: Do you agree or disagree with the following statement: It is fair to tax rich people at a higher rate than ordinary people in order to help pay for government programs to benefit the poor?

But Africans hold mixed views on the fairness of their tax rates. Across the 34-country sample, almost half (47%) say that ordinary people are required to pay “somewhat too much” or “far too much” in taxes (Figure 6). This is a particular concern in Kenya (66%), Uganda (65%), and

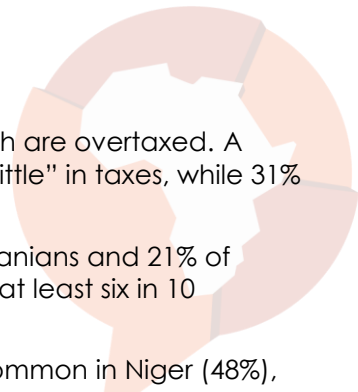
Eswatini (63%), while fewer than one in three citizens in Mozambique (32%), Niger (32%), and Liberia (31%) feel this way.

About one-third (32%) of respondents across all countries say that ordinary people pay about the right amount of taxes, a view that is shared widely in Niger (53%), Mali (47%), Tanzania (46%), and Liberia (45%). Only a small minority (12% on average) say that ordinary people pay too little in taxes.

Figure 6: Are ordinary people taxed too much? | 34 countries | 2019/2021



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?

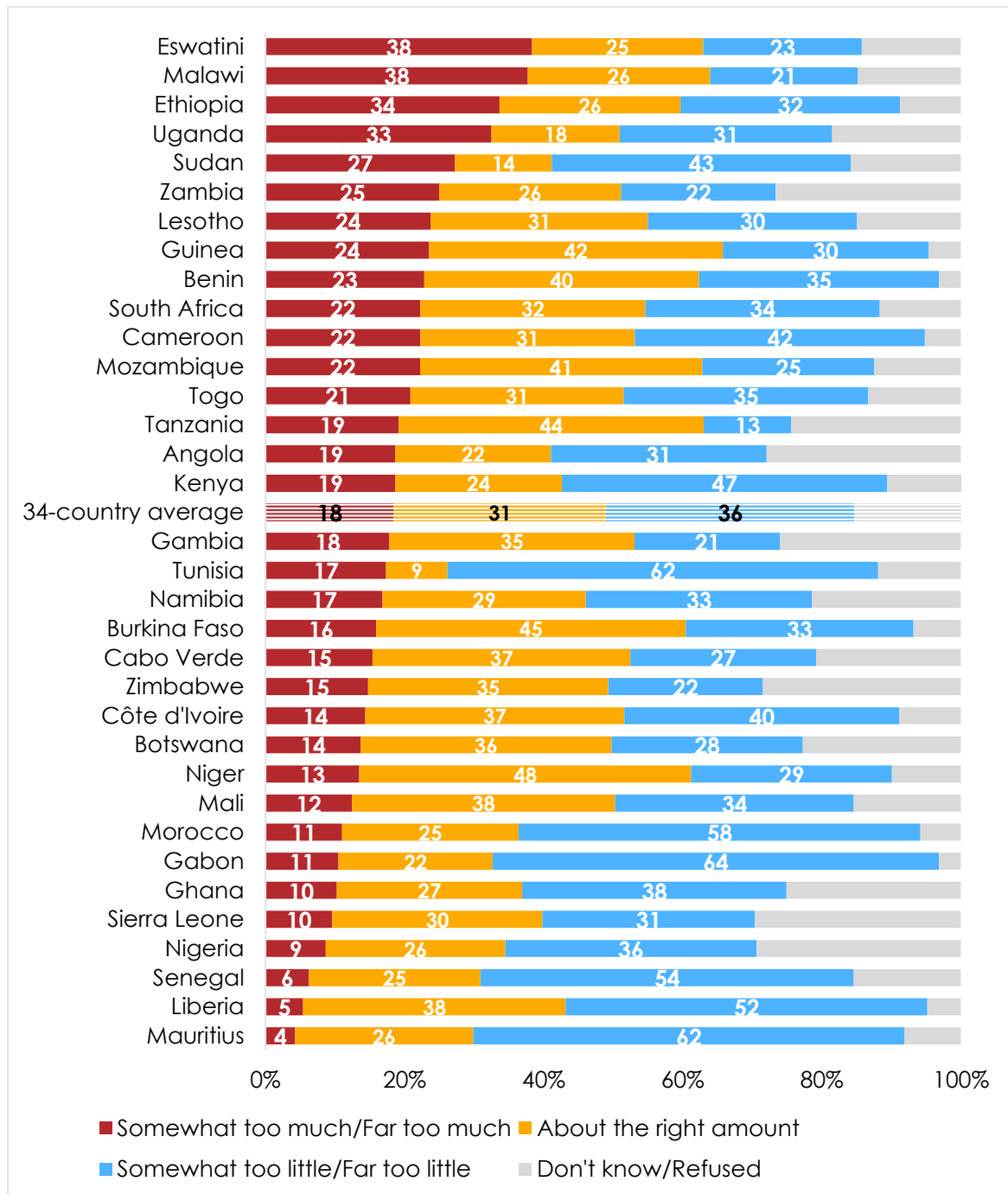


In contrast, fewer than one in five respondents (18%) feel that the rich are overtaxed. A plurality (36%) say the wealthy pay “somewhat too little” or “far too little” in taxes, while 31% believe they are taxed about the right amount (Figure 7).

However, these views vary widely across countries. Only 13% of Tanzanians and 21% of Malawians and Gambians think the rich pay too little, compared to at least six in 10 Mauritians (62%), Tunisians (62%), and Gabonese (64%).

The view that the rich pay about the right amount in taxes is most common in Niger (48%), Burkina Faso (45%), and Tanzania (44%), while Tunisians (9%), Sudanese (14%), and Ugandans (18%) are least satisfied.

Figure 7: Are rich people taxed too much? | 34 countries | 2019/2021

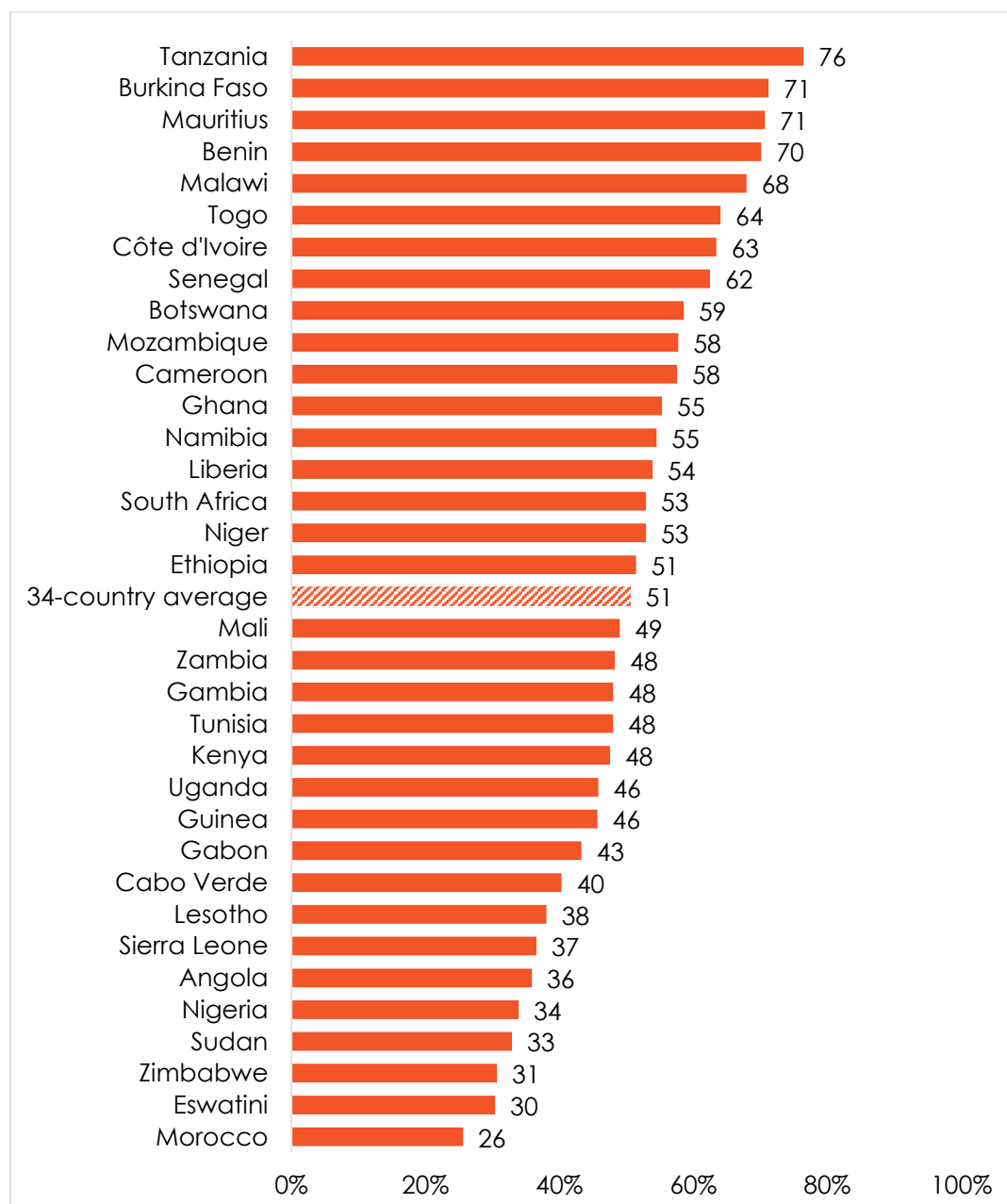


Respondents were asked: Do you think that the amount of taxes that rich people in [this country] are required to pay to the government is too little, too much, or about the right amount?

Taxes and government accountability

People's willingness to pay taxes may be influenced by how they think their taxes are being used (D'Arcy, 2011; Ali, Fjeldstad, & Sjursen, 2014; Isbell, 2016). Across the 34-country sample, only half (51%) of respondents say that their government uses taxes for the well-being of citizens (Figure 8). However, significant variation exists across the sample. While more than seven in 10 respondents in Tanzania (76%), Burkina Faso (71%), and Mauritius (71%) report that their government uses taxes for the well-being of citizens, fewer than one in three feel this way in Zimbabwe (31%), Eswatini (30%), and Morocco (26%).

Figure 8: Government uses taxes for well-being of citizens | 34 countries | 2019/2021

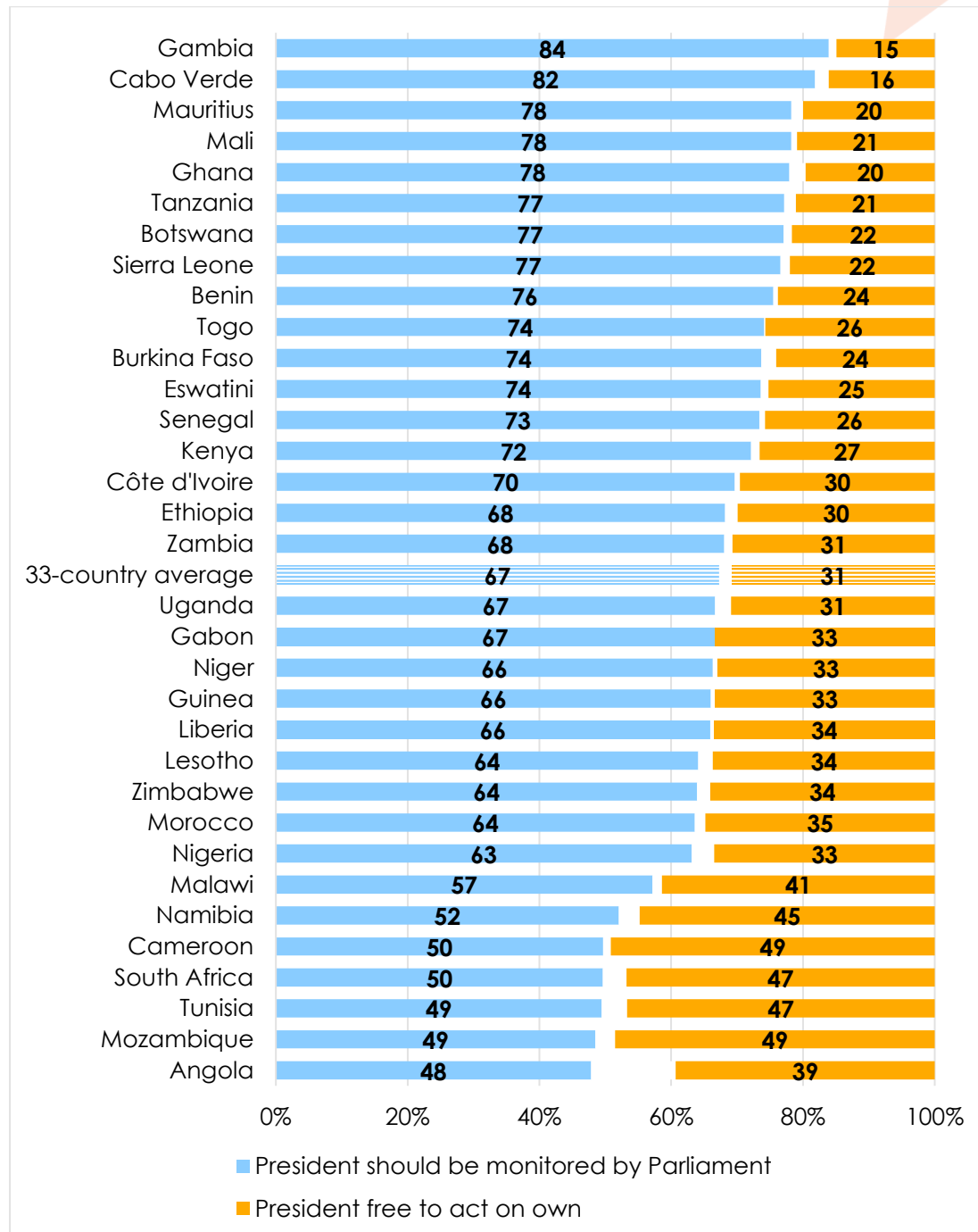


Respondents were asked: Do you agree or disagree with the following statement: The government usually uses the tax revenues it collects for the well-being of citizens? (% who "agree" or "strongly agree")

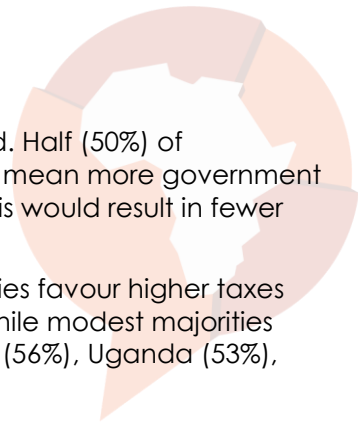
Two-thirds (67%) of Africans say the executive should be required to explain to Parliament how the government spends taxpayers' money (Figure 9). Respondents in the Gambia (84%),

Cabo Verde (82%), Mauritius (78%), Mali (78%), and Ghana (78%) are most insistent on parliamentary monitoring of how the government spends tax revenues. Around half of citizens in Cameroon (49%), Mozambique (49%), South Africa (47%), and Tunisia (49%) say the president should not have to “waste his time” by justifying his actions to Parliament.

Figure 9: Should Parliament monitor how taxpayers’ money is spent? | 33 countries* | 2019/2021



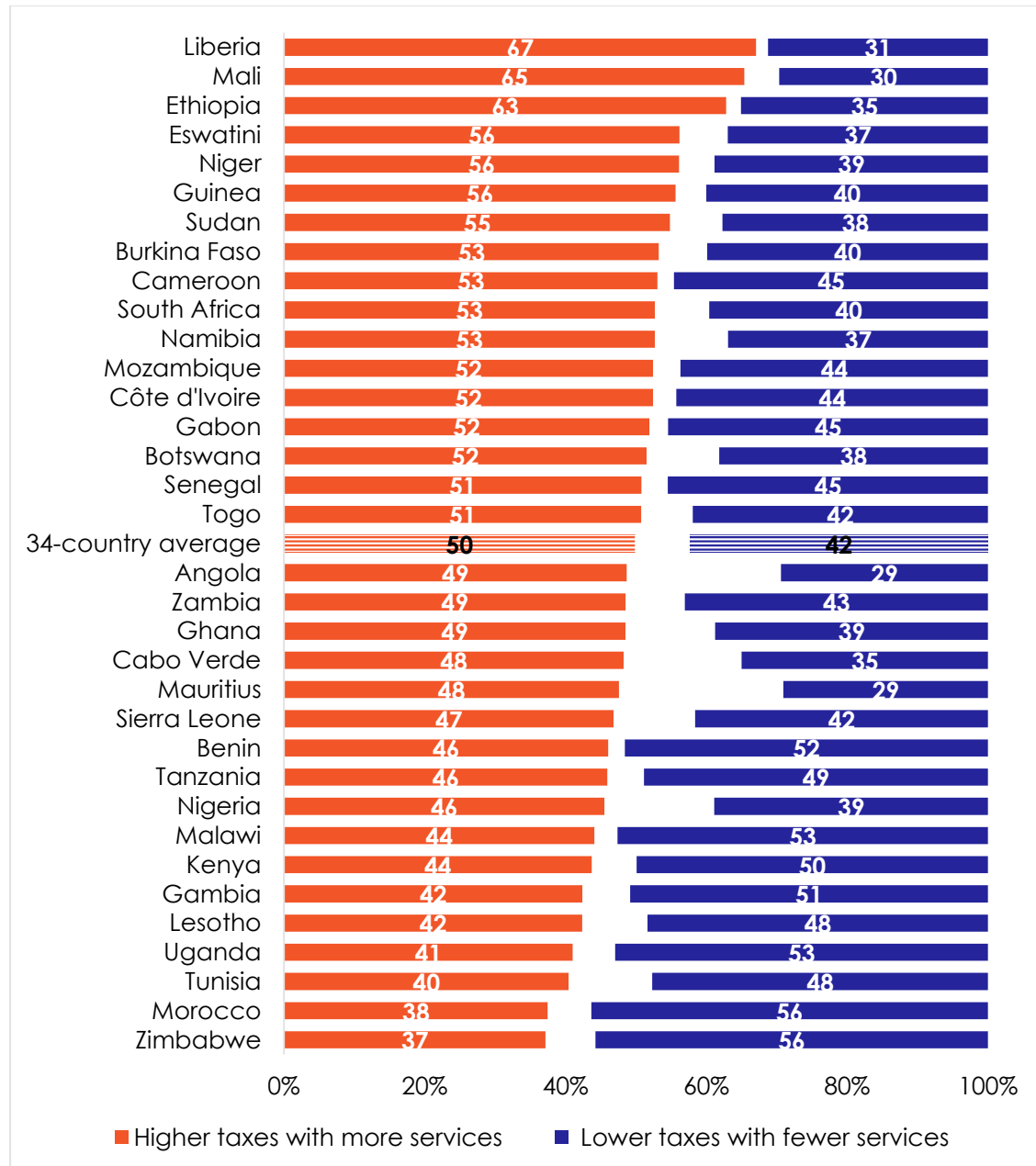
Respondents were asked: Which of the following statements is closest to your view?
 Statement 1: Parliament should ensure that the president explains to it on a regular basis how his government spends taxpayers' money.
 Statement 2: The president should be able to devote his full attention to developing the country rather than wasting time justifying his actions.
 (% who “agree” or “agree very strongly” with each statement)
 * Question not asked in Sudan



Views on the trade-off of taxes and government services are divided. Half (50%) of respondents say they would be willing to pay higher taxes if it would mean more government services, but almost as many (42%) would prefer lower taxes even this would result in fewer government services (Figure 10).

While most country-level responses reflect this division, strong majorities favour higher taxes with more services in Liberia (67%), Mali (65%), and Ethiopia (63%), while modest majorities opt for lower taxes with fewer services in Morocco (56%), Zimbabwe (56%), Uganda (53%), Malawi (53%), Benin (52%), and the Gambia (51%).

Figure 10: Higher taxes with more services vs. lower taxes with fewer services
| 34 countries | 2019/2021

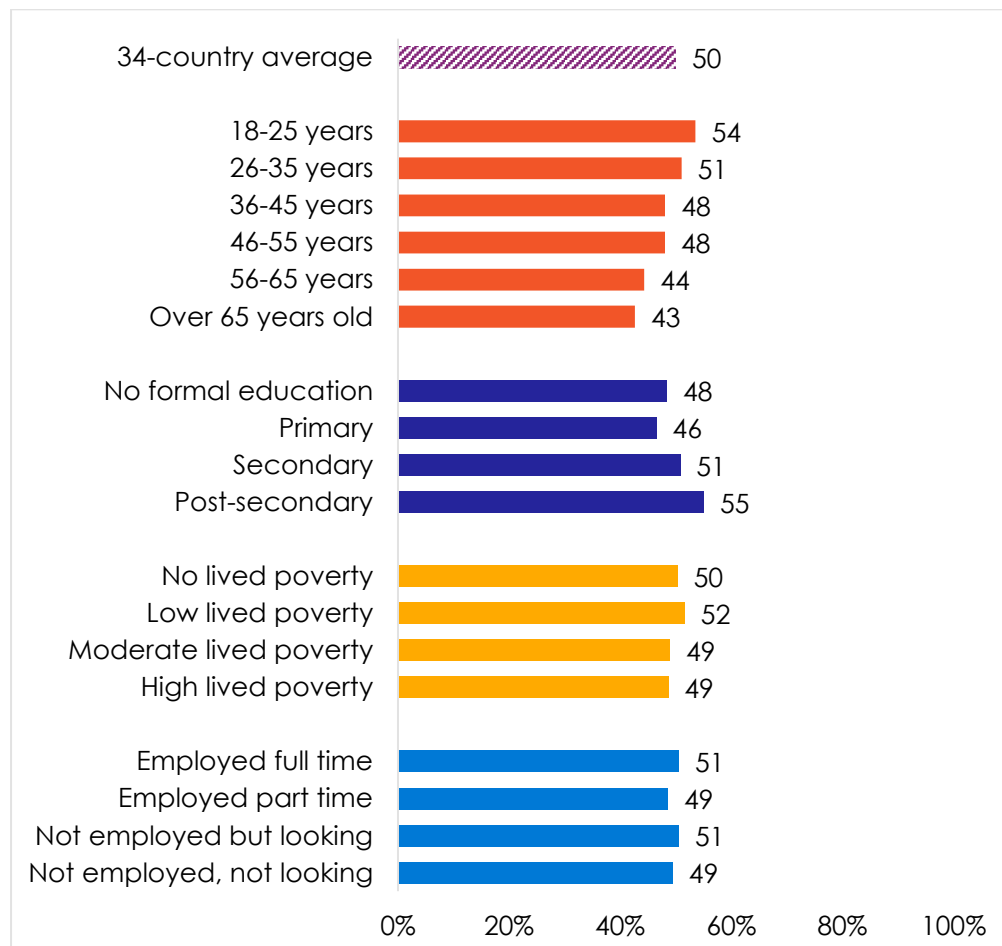


Respondents were asked: Which of the following statements is closest to your view?
 Statement 1: It is better to pay higher taxes if it means that there will be more services provided by government.
 Statement 2: It is better to pay lower taxes, even if it means there will be fewer services provided by government.
 (% who “agree” or “agree very strongly” with each statement)

Views on the balance of taxes and services differ significantly by respondents' age and education levels, but not by economic or employment status (Figure 11).

Younger citizens are more likely than their elders to favour higher taxes for more services, ranging from 54% of 18- to 25-year-olds to just 43% of those over age 65). Likewise, a preference for higher taxes with more services is more common among respondents with a post-secondary education (55%) than among those with primary schooling (46%) or no formal schooling (48%).

Figure 11: Prefer higher taxes with more government services | by socio-demographic group | 34 countries | 2019/2021



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 Statement 1)

But how people think about the taxes-vs.-services trade-off may also be linked to their experience of how the government has performed in delivering services. Looking at a variety of areas of government performance – such as narrowing income gaps, keeping prices stable, managing the economy, and creating jobs – it appears that people who are more positive in their evaluations of government performance are also more likely to prefer higher taxes with more services (Figure 12).

Figure 12: Prefer higher taxes with more government services | by government performance evaluations | 34 countries | 2019/2021

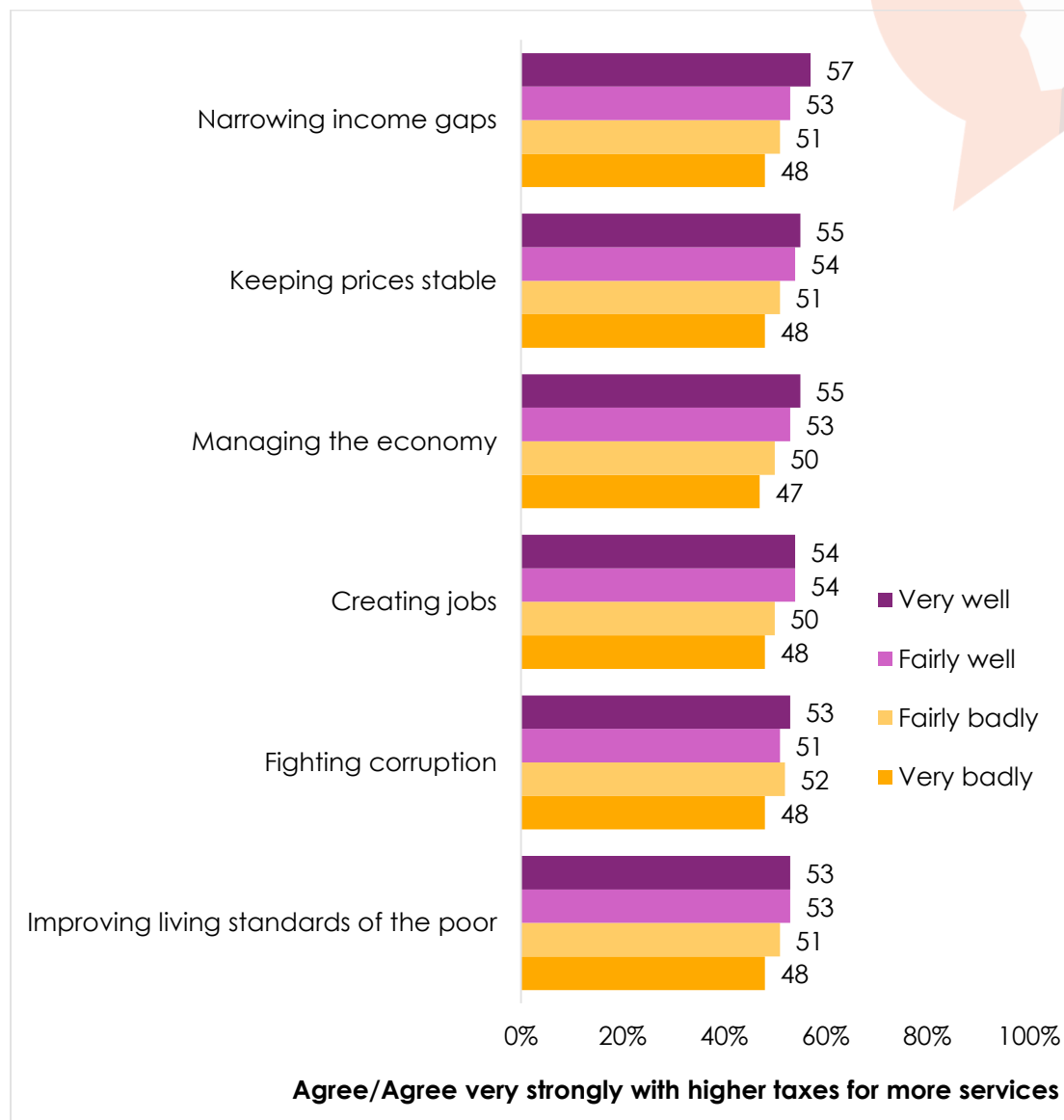


Figure shows % of respondents who prefer to “pay higher taxes if it means that there will be more services provided by government,” disaggregated by responses to the question: How well or badly would you say the current government is handling the following matters, or haven't you heard enough to say?

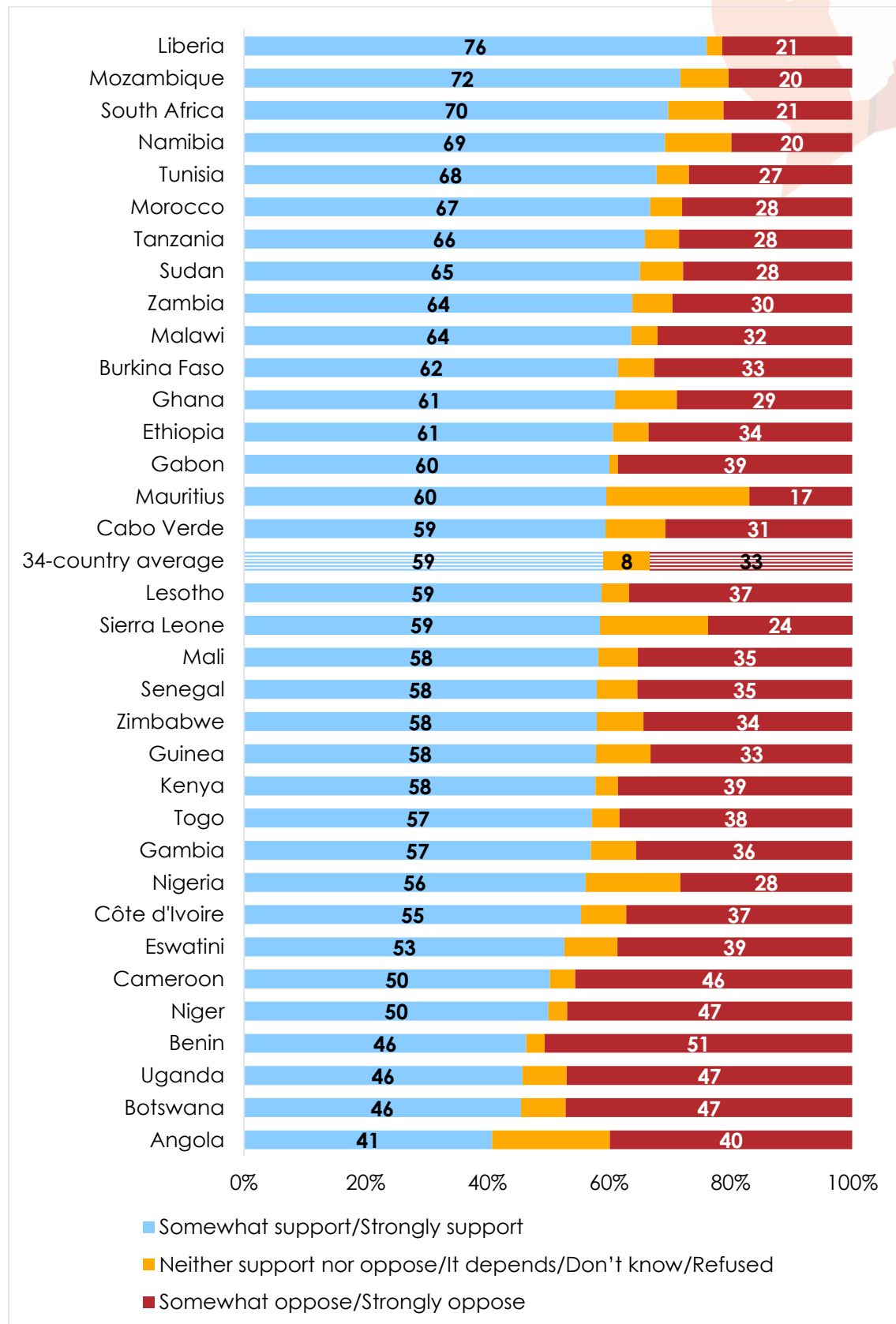
While views on higher taxes for more services in general are mixed, six in 10 respondents (59%) say they would “somewhat” or “strongly” support a government decision to raise taxes to fund programs to help young people, while only 33% would oppose such a move (Figure 13). Benin is the only country where a majority (51%) of citizens oppose such a move.

Two-thirds (65%) of Africans would also be willing to pay more in taxes in order to fund their country's development from its own resources instead of relying on external loans (Figure 14).

More than three-fourths of citizens favour paying for development through domestic resources, even at the cost of higher taxes, in Gabon (83%), Senegal (79%), Liberia (78%), Niger (77%), Tunisia (77%), and Tanzania (76%).

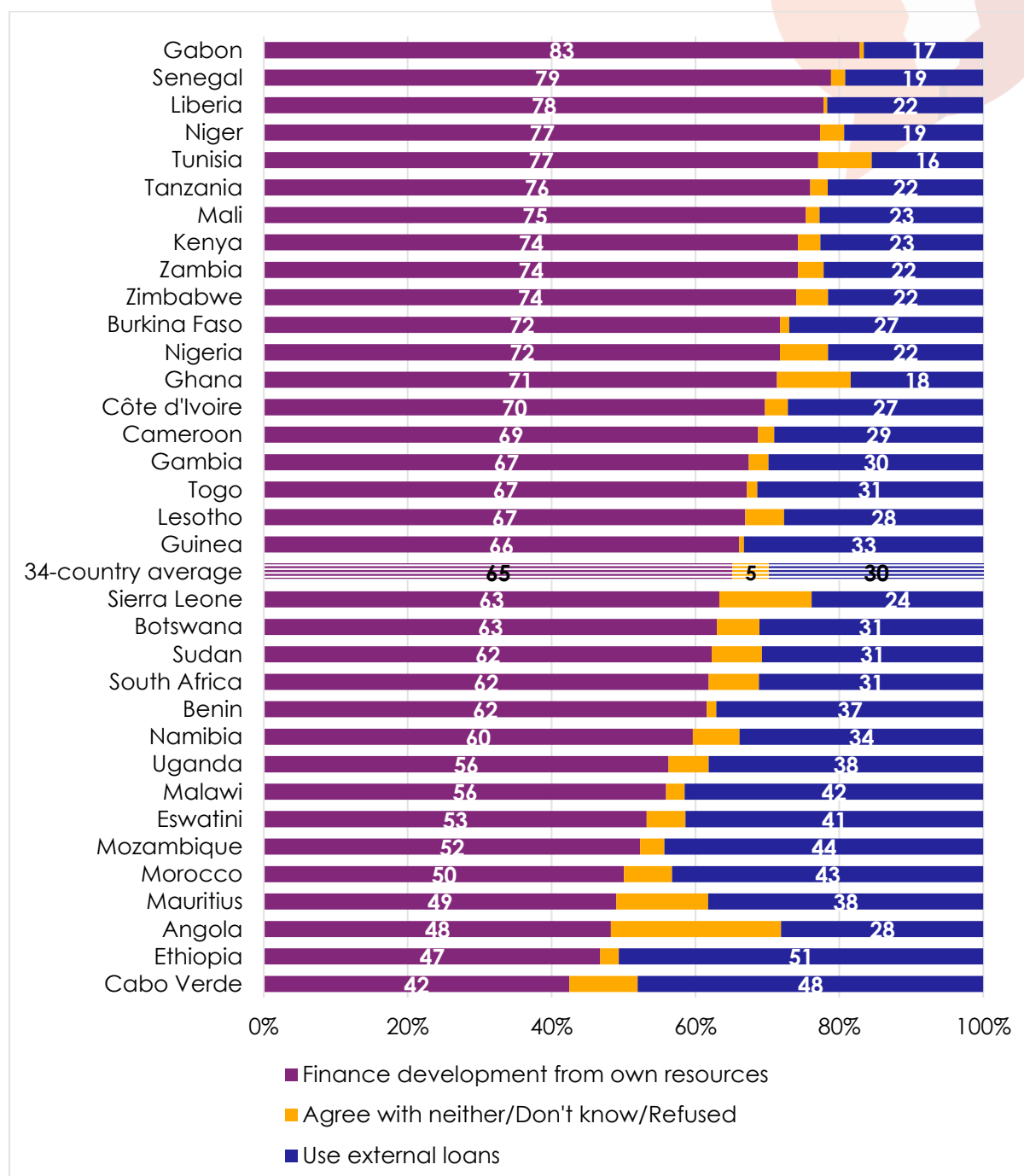
Ethiopia is the only surveyed country where a majority (51%) prefer the use of external loans to support national development, even at the risk of increasing foreign indebtedness.

Figure 13: Pay more taxes to support youth programs? | 34 countries | 2019/2021



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?*

Figure 14: Finance development from own resources vs. use external loans
 | 34 countries | 2019/2021



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

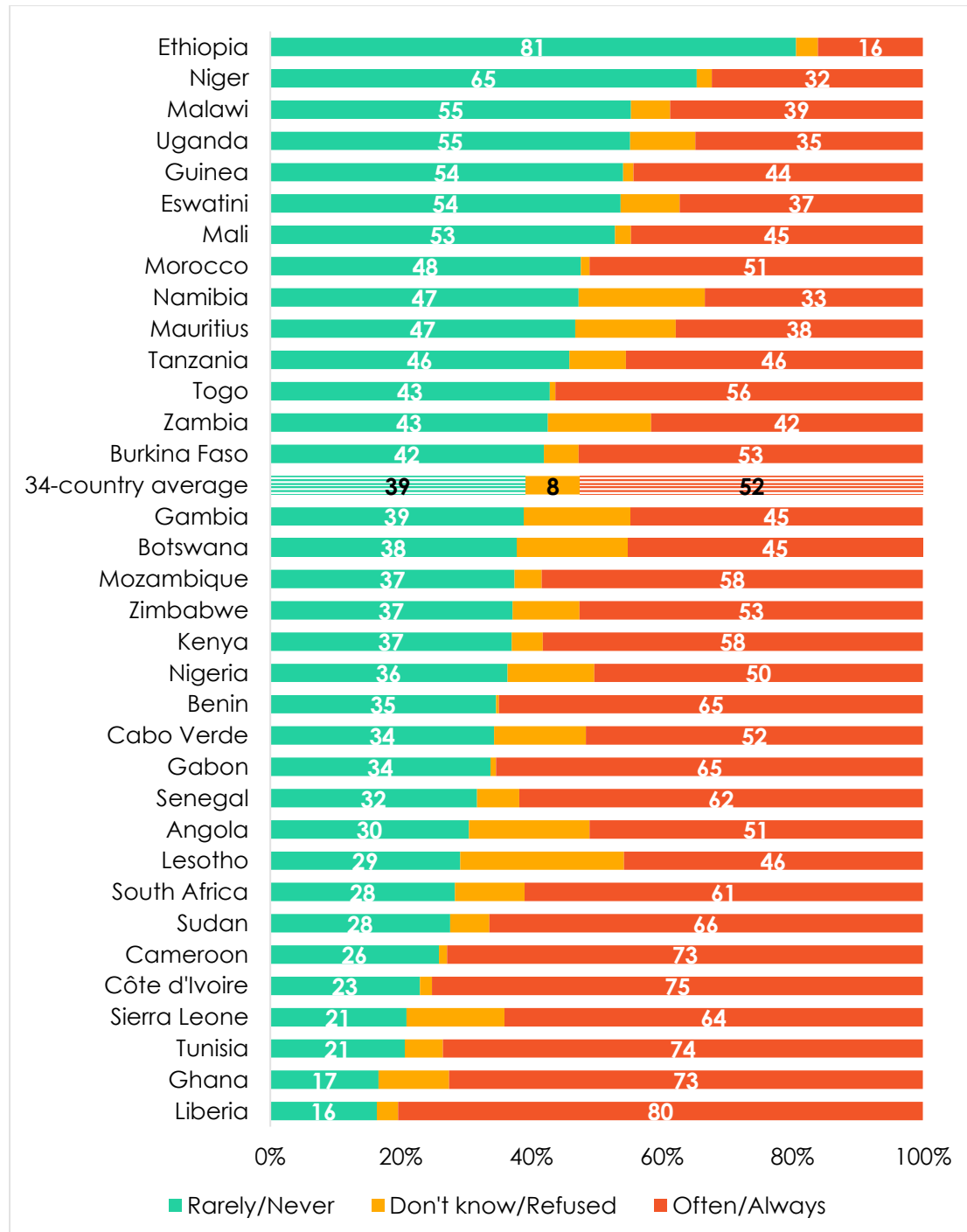
Next we turn to people's encounters with taxation. Even if a majority of Africans see taxation as legitimate and many are willing to pay higher taxes in support of specific objectives, their experiences and observations of whether taxation is administered fairly, transparently, and

honestly can have important implications for their willingness to comply (OECD, 2019; D'Arcy, 2011).

On average across 34 countries, around half of Africans think their compatriots aren't paying their fair share: 52% of respondents say people in their country "often" or "always" avoid paying their taxes. Only 39% say this happens "rarely" or "never" (Figure 15).

Strong majorities say tax avoidance is rare in Ethiopia (81%) and Niger (65%). But more than seven in 10 citizens say it's a frequent practice in Liberia (80%), Côte d'Ivoire (75%), Tunisia (74%), Ghana (73%), and Cameroon (73%).

Figure 15: How often people avoid paying taxes | 34 countries | 2019/2021



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

Over the past decade, perceptions that tax avoidance is a common occurrence have increased dramatically. On average across 30 countries surveyed in both 2011/2013 and 2019/2021, the belief that people “often” or “always” avoid paying their taxes has risen by 23 percentage points, including increases in every surveyed country (Figure 16). Jumps of more than 30 percentage points have occurred in Liberia (+52 points), Ghana (+42 points), Mozambique (+36 points), Zimbabwe (+34), Kenya (+33 points), and Botswana (+31 points).

Figure 16: Increase in the frequency of tax avoidance (percentage points)
| 30 countries | 2011-2021

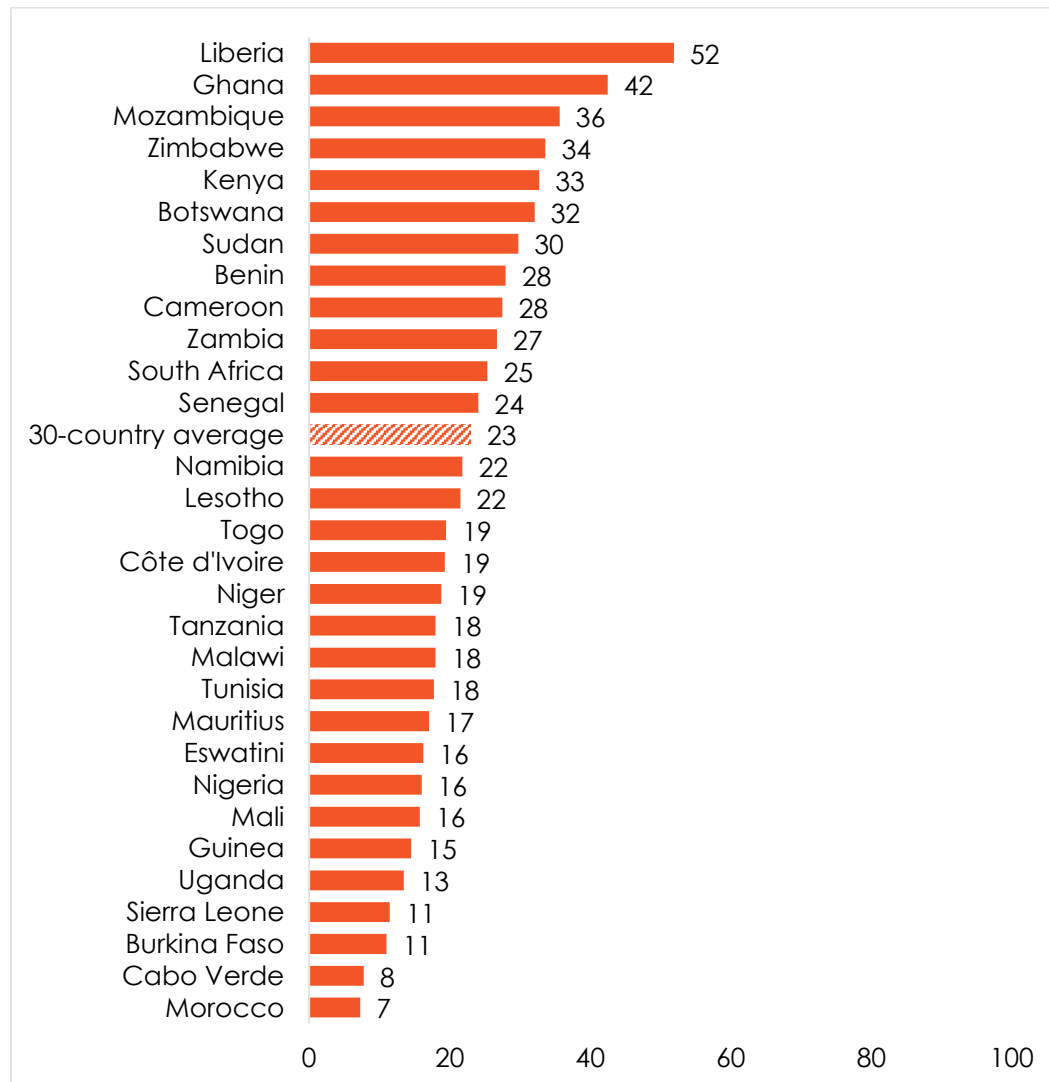


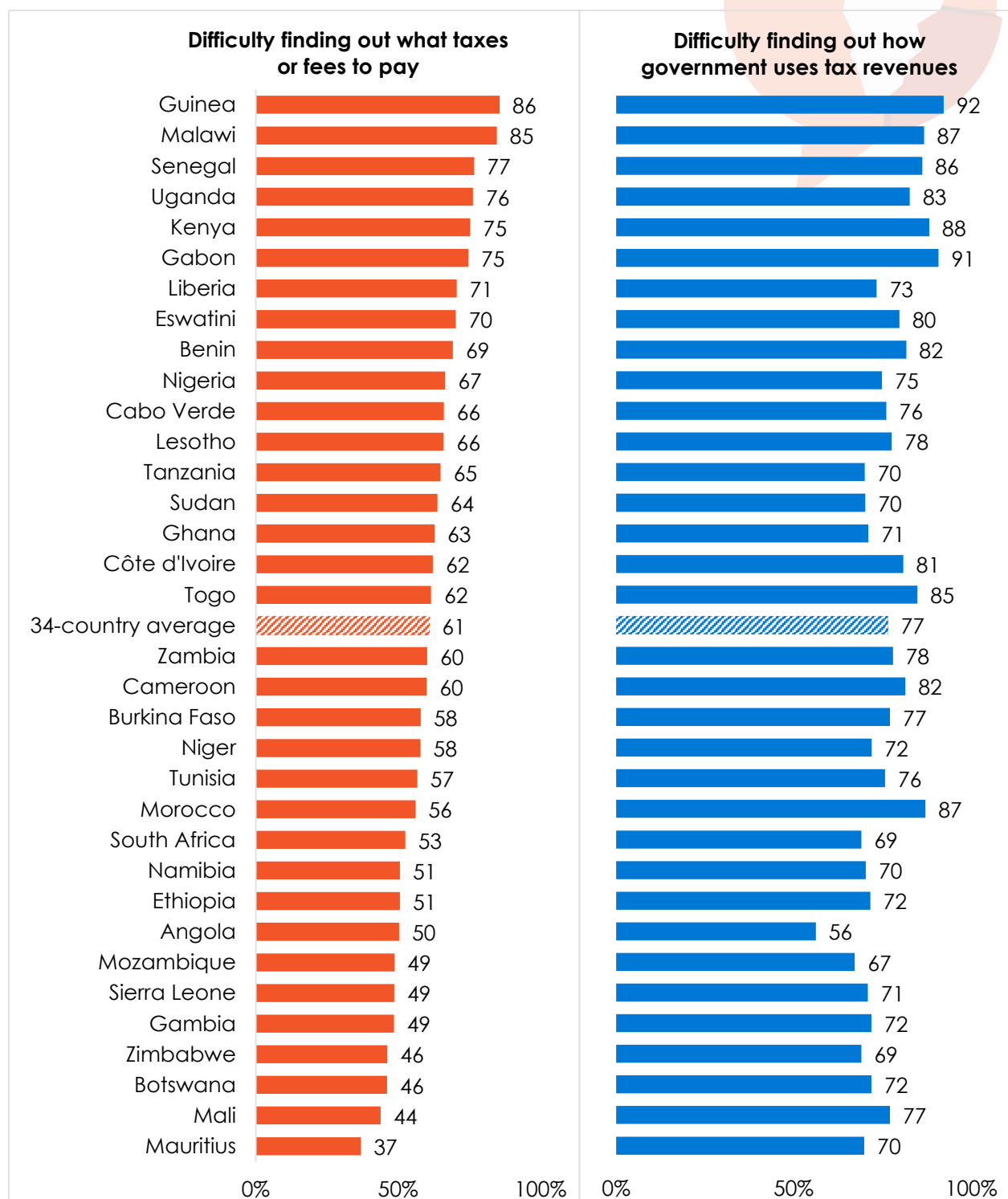
Figure shows the change, in percentage points, between surveys in 2011/2013 and 2019/2021 in the proportions of respondents who say that people “often” or “always” avoid paying taxes.

What might explain high levels of tax avoidance reported by ordinary citizens? Inadequate knowledge about how taxation works and how tax revenues are used is one of several factors identified as contributing to poor tax compliance (Ali, Fjeldstad, & Sjørusen, 2014).

On average, six in 10 respondents (61%) say they find it “difficult” or “very difficult” to find out which taxes or fees they are supposed to pay. Majorities report such problems in 26 of the 34 countries, including more than eight in 10 Guineans (86%) and Malawians (85%) (Figure 17).

An even larger majority (77%) report that it's difficult to find out how their taxes are used. A majority in every surveyed country report this difficulty, led by 92% of Guineans, 91% of Gabonese, and 88% of Kenyans.

Figure 17: Difficult to get information about taxes | 34 countries | 2019/2021



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")

On average across the 27 countries in which this question was asked in both 2011/2013 and 2019/2021, the proportion of respondents who say it's difficult to find out which taxes or fees to pay has not changed significantly over the past decade. But many countries show significant changes (Figure 18). Increases in the share of respondents who find it difficult are

largest in Côte d'Ivoire (+17 percentage points), Lesotho (+14 points) and Senegal (+14 points), while double-digit decreases (i.e. improvements) are recorded in Sierra Leone (-22 points), Zimbabwe (-17 points), Mozambique (-13 points), and Togo (-12 points).

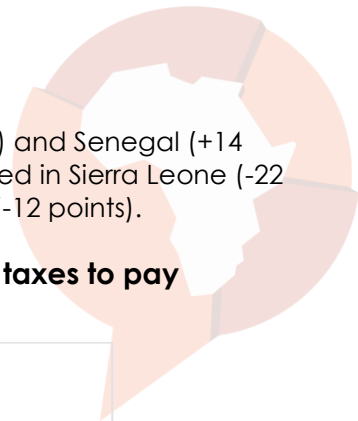


Figure 18: Changes in perceived difficulty of finding out which taxes to pay (percentage points) | 27 countries* | 2011-2021

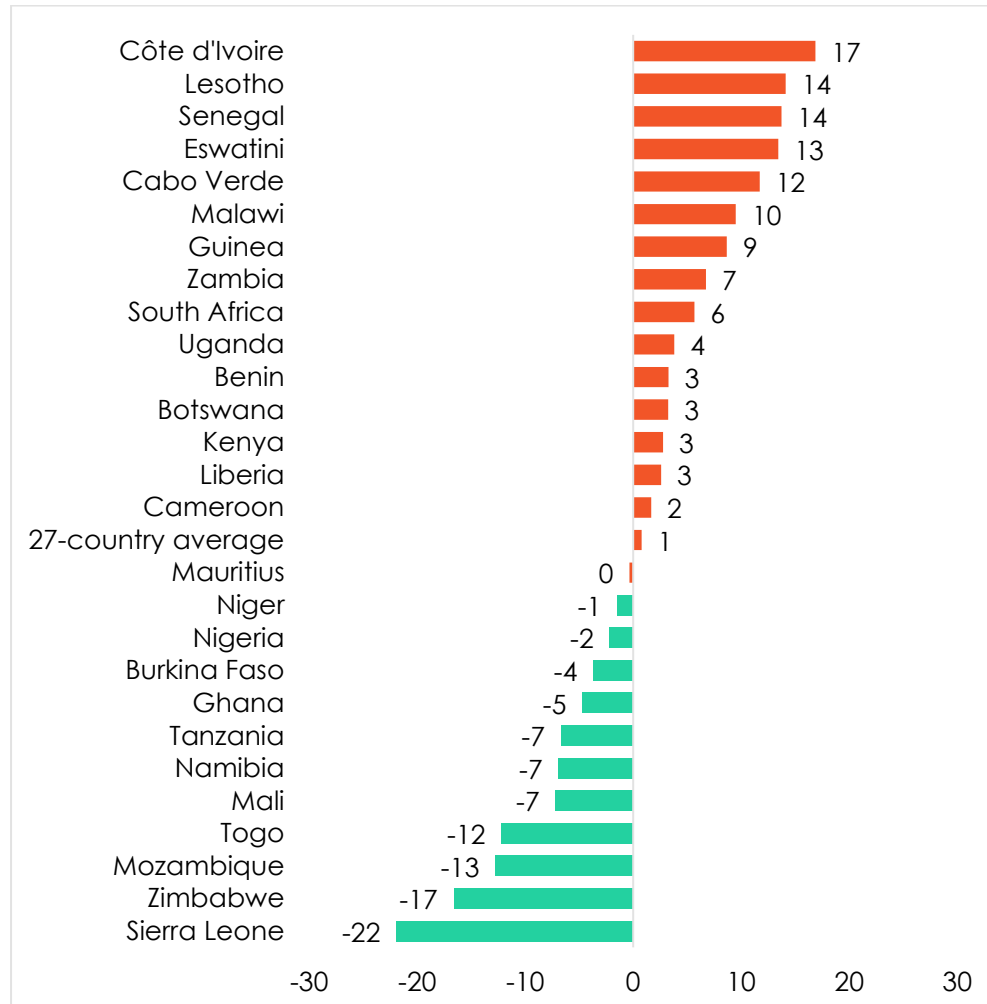


Figure shows the change, in percentage points, between surveys in 2011/2013 and 2019/2021 in the proportions of respondents who say that it is "difficult" or "very difficult" to find out which taxes and fees they are supposed to pay. Negative numbers reflect improvement, i.e. decreases in the proportion who report difficulties.

* This question was not asked in Morocco, Sudan, and Tunisia in 2011/2013.

Besides difficulties in obtaining information about taxes, low tax compliance may also be linked to attitudes toward or evaluations of those tasked with collecting taxes. As shown in Figure 19, on average across 34 countries, more than one in three respondents (35%) believe that "most" or "all" tax officials are corrupt. Assessments vary considerably by country, ranging from just one in 10 in Tanzania (9%) and Cabo Verde (12%) to almost two-thirds (64%) in Cameroon.

Popular trust also varies widely by country: Fewer than one-fourth of citizens say they trust the tax office "somewhat" or "a lot" in Sudan (18%) and Gabon (24%), while solid majorities do so in Tanzania (81%) and Niger (61%). On average, however, just four in 10 Africans (41%) express trust in their tax office.

Figure 19 suggests the negative relationship between perceived corruption and trust, i.e. countries in which more people perceive widespread corruption among tax officials tend to

report less popular trust in the tax office. Indeed, at the level of the individual (and not accounting for country-level clustering of the data), we find a statistically significant and moderately sized negative correlation between the two variables (Pearson's $r = -0.310$, $p < 0.001$).

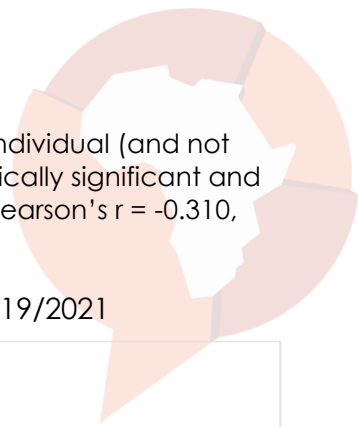
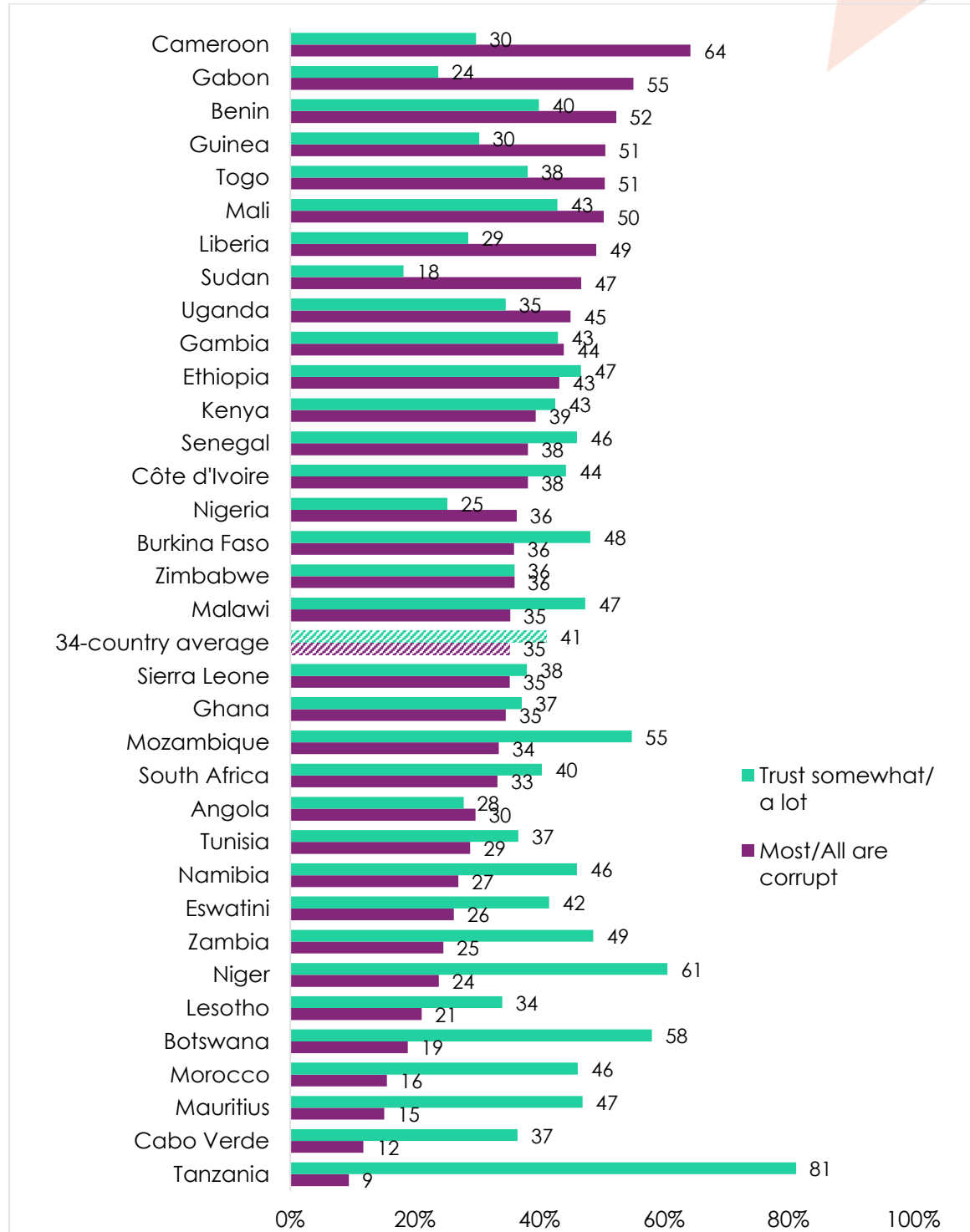


Figure 19: Trust and corruption: Tax officials | 34 countries | 2019/2021



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?

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

On average across 30 countries, perceived corruption among tax officials has not changed over the past decade. But it has increased significantly (more than 3 percentage points) in 11 countries, led by Senegal (+18 percentage points) and Guinea (+15 points) (Figure 20). Conversely, considerably fewer respondents now report corruption among tax officials in six countries, including Tanzania (-29 percentage points), Sierra Leone (-22 points), and Nigeria (-22 points).

Figure 20: Changes in perceived corruption among tax officials (percentage points)
| 30 countries | 2011-2021

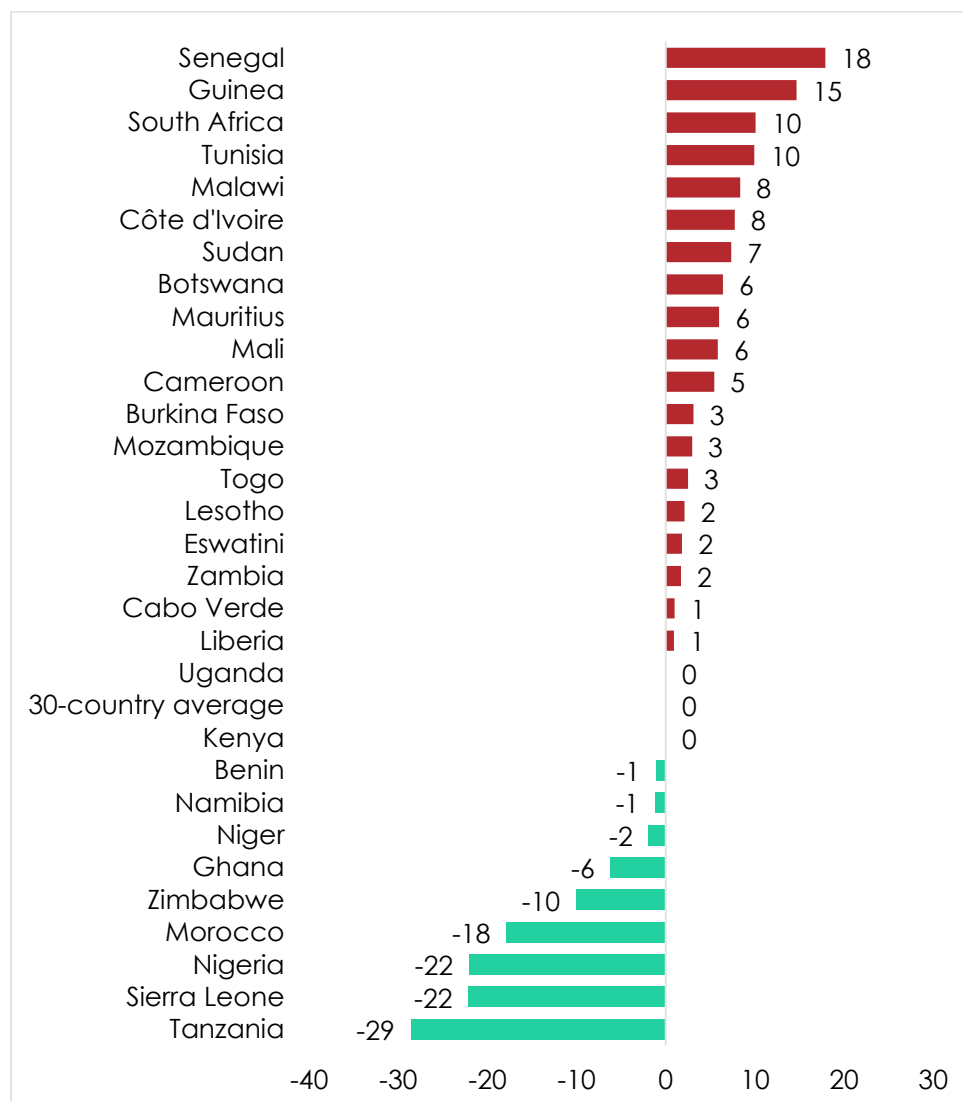


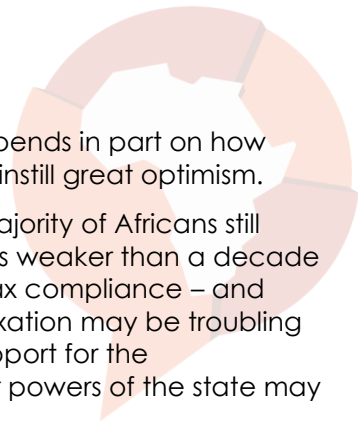
Figure shows the change, in percentage points, between surveys in 2011/2013 and 2019/2020 in the proportions of respondents who say that “most” or “all” tax officials are corrupt. Negative numbers reflect improvement, i.e. decreases in the proportion who see most/all tax officials as corrupt.

Conclusion

Amid the economic devastation that the COVID-19 pandemic has caused in many developing countries, taxation will play a key role in rebuilding, both as a source of government revenue and as a tool to stimulate investment.

Our examination of popular attitudes toward taxation points to several worrying trends.

First, perceptions of tax avoidance have increased over the past decade in every country for which we have data, often by more than 20 percentage points. If countries' ability to



bounce back from the economic and social shock of COVID-19 depends in part on how successfully they raise revenue through taxation, this trend does not instill great optimism.

Second, the popular legitimacy of taxation is waning. Although a majority of Africans still affirm that governments have the right to collect taxes, this support is weaker than a decade ago in 22 out of 30 countries. Beyond possible negative effects on tax compliance – and revenues – in the short and medium term, declining legitimacy of taxation may be troubling news for governments in the longer term. Without broad popular support for the government's right to perform one of its central responsibilities, other powers of the state may be called into question.

Importantly, the perceived legitimacy of taxation is particularly weak among people who distrust the tax office and the president and those who think the president acts without constraints by Parliament and the legal system. Governments are well advised to take note of how connected the right to collect taxes appears to be with notions of checks and balances of executive powers and the conduct of those involved in taxation.

Third, solid majorities of Africans continue to report that it's difficult to find out which taxes and fees they are supposed to pay and how the government uses the tax revenues it collects. And only half of respondents believe that their government generally uses tax revenues for the well-being of its citizens. This may have long-term negative consequences, undermining a “fiscal social contract” that can promote improved taxpayer compliance and greater government responsiveness to taxpayers' priorities (Moore et al., 2018).

Fourth, only about a third of Africans think tax rates are “about right,” a factor that can also weaken tax legitimacy and compliance.

Fifth, public perceptions of widespread corruption among tax officials are not abating – and in many countries are increasing, with likely implications for popular trust and taxpayer compliance. An analysis of the few countries where these negative assessments have decreased over the past decade – including Tanzania, Sierra Leone, and Nigeria – may provide some leads for corrective action.

Despite these negative findings, there are some reasons for optimism. Most Africans say they would be willing to pay more in taxes to support youth programs and “national development,” a large basket that could contain a variety of initiatives. Half endorse higher taxes in exchange for more government services in general. While not a slam dunk, these findings suggest an openness to taxation that would likely be strengthened by better government performance in delivering services and greater transparency about how tax revenues are used.

Do your own analysis of Afrobarometer data – on any question,
for any country and survey round. It's easy and free at
www.afrobarometer.org/online-data-analysis.



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Appendix

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

Country	Round 8 fieldwork	Previous survey rounds
Angola	Nov.-Dec. 2019	N/A
Benin	Nov.-Dec. 2020	2005, 2008, 2011, 2014, 2017
Botswana	July-August 2019	1999, 2003, 2005, 2008, 2012, 2014, 2017
Burkina Faso	Dec. 2019	2008, 2012, 2015, 2017
Cabo Verde	Dec. 2019	2002, 2005, 2008, 2011, 2014, 2017
Cameroon	Feb.-March 2021	2013, 2015, 2018
Côte d'Ivoire	Nov. 2019	2013, 2014, 2017
Eswatini	March-April 2021	2013, 2015, 2018
Ethiopia	DDc. 2019-Jan. 2020	2013
Gabon	Feb. 2020	2015, 2017
Gambia	Feb. 2021	2018
Ghana	Sept.-Oct. 2019	1999, 2002, 2005, 2008, 2012, 2014, 2017
Guinea	Nov.-Dec. 2019	2013, 2015, 2017
Kenya	August-Sept. 2019	2003, 2005, 2008, 2011, 2014, 2016
Lesotho	Feb.-March 2020	2000, 2003, 2005, 2008, 2012, 2014, 2017
Liberia	Oct.-Dec. 2020	2008, 2012, 2015, 2018
Malawi	Nov.-Dec. 2019	1999, 2003, 2005, 2008, 2012, 2014, 2017
Mali	March-April 2020	2001, 2002, 2005, 2008, 2013, 2014, 2017
Mauritius	Nov. 2020	2012, 2014, 2017
Morocco	Feb. 2021	2013, 2015, 2018
Mozambique	May-July 2021	2002, 2005, 2008, 2012, 2015, 2018
Namibia	August 2019	1999, 2003, 2006, 2008, 2012, 2014, 2017
Niger	Oct.-Nov. 2020	2013, 2015, 2018
Nigeria	Jan.-Feb. 2020	2000, 2003, 2005, 2008, 2013, 2015, 2017
Senegal	Dec. 2020-Jan. 2021	2002, 2005, 2008, 2013, 2014, 2017
Sierra Leone	March 2020	2012, 2015, 2018
Sudan	Feb.-April 2021	2013, 2015, 2018
South Africa	May-June 2021	2000, 2002, 2006, 2008, 2011, 2015, 2018
Tanzania	Feb.-March 2021	2001, 2003, 2005, 2008, 2012, 2014, 2017
Togo	Dec. 2020-Jan. 2021	2012, 2014, 2017
Tunisia	Feb.-March 2020	2013, 2015, 2018
Uganda	Sept.-Oct. 2019	2000, 2002, 2005, 2008, 2012, 2015, 2017
Zambia	Nov.-Dec. 2020	1999, 2003, 2005, 2009, 2013, 2014, 2017
Zimbabwe	April-May 2021	1999, 2004, 2005, 2009, 2012, 2014, 2017

AFRO BAROMETER

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Afrobarometer, a nonprofit corporation with headquarters in Ghana, is a pan-African, non-partisan research network. Regional coordination of national partners in about 35 countries is provided by the Ghana Center for Democratic Development (CDD-Ghana), the Institute for Justice and Reconciliation (IJR) in South Africa, and the Institute for Development Studies (IDS) at the University of Nairobi in Kenya. Michigan State University (MSU) and the University of Cape Town (UCT) provide technical support to the network.

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