Appendix: Nigeria
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How appropriate is it for the following to arrange their affairs in order to minimize their taxes paid?

How significant do you believe the amount of taxes paid by the following are to your country’s financial situation and ability to provide services to citizens?

Do you agree the following are paying a reasonable amount of tax in your country?
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How appropriate do you believe it is for your government to provide tax incentives for:

- Key sectors impacted by Covid-19: 20% very inappropriate, 30% inappropriate, 50% appropriate, 10% very appropriate.
- Film and arts projects: 10% very inappropriate, 20% inappropriate, 40% appropriate, 30% very appropriate.
- Infrastructure projects: 10% very inappropriate, 20% inappropriate, 40% appropriate, 30% very appropriate.
- Charitable donations: 10% very inappropriate, 20% inappropriate, 40% appropriate, 30% very appropriate.
- Investment by multinational companies: 20% very inappropriate, 30% inappropriate, 40% appropriate, 10% very appropriate.
- Retirement saving: 10% very inappropriate, 20% inappropriate, 40% appropriate, 30% very appropriate.
- Green energy projects: 20% very inappropriate, 30% inappropriate, 40% appropriate, 10% very appropriate.

Do you agree that the work of accountants contributes to:

- A fairer tax system: 20% strongly disagree, 30% disagree, 40% agree, 10% strongly agree.
- A more efficient tax system: 10% strongly disagree, 20% disagree, 40% agree, 30% strongly agree.
- A more effective tax system: 10% strongly disagree, 20% disagree, 40% agree, 30% strongly agree.

To what extent do you trust the following sources of information about the tax system:

- Politicians: 10% highly distrust, 20% distrust, 40% trust, 30% highly trust.
- Social media: 10% highly distrust, 20% distrust, 40% trust, 30% highly trust.
- Media reports: 10% highly distrust, 20% distrust, 40% trust, 30% highly trust.
- Government tax authorities: 10% highly distrust, 20% distrust, 40% trust, 30% highly trust.
- Professional tax accountants: 10% highly distrust, 20% distrust, 40% trust, 30% highly trust.

Do you believe your personal financial situation is getting better or worse?

- Looking ahead to the next 5 years: 10% much worse, 20% worse, 40% better, 30% much better.
- Looking back over the past 5 years: 20% much worse, 30% worse, 40% better, 10% much better.

Data analysis by the Centre for Economics and Business Research

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