

Public trust in tax 2025: Asia and beyond.

ACCA



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We're redefining accountancy. Our cutting-edge qualifications, continuous learning and insights are respected and valued by employers in every sector. They equip individuals with the business and finance expertise and ethical judgement to lead and drive sustainable value in organisations and economies worldwide.

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We work closely with policy makers, stakeholders and citizens to establish evidence-based international standards and to find solutions to social, economic and environmental challenges.

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Foreword.



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This is the seventh edition of our Public Trust in Tax series, the second in partnership with the OECD, and this year also sees CA ANZ join the publication, as they have on four previous occasions, together with ACCA and IFAC who have been part of all seven editions. It continues to expand, covering a record 29 countries this year. Following on from the 2024 focus on Latin America, this year it deep dives into Asia.

Trust in tax remains as important an issue now as in 2017 when the first version of this survey was undertaken. The Fourth United Nations Conference on Financing for Development, held in Sevilla in June 2025, highlighted that domestic revenues need to be at the heart of development and, through the Sevilla Commitment¹, provided a range of approaches through which fiscal systems can play their required role in development. Implementing reforms to realise this Commitment will require the public to trust the tax systems being implemented.

For IFAC, ACCA and CAANZ, the findings about professional accountants who work in tax remains extremely important and highlight the critical role that the accountancy profession plays in building trust in the tax system. As professional accountants, we need to both think how to sustain the trust placed in us and seek to broaden our impact. We also need to increase the reach of our professional expertise, for example through the media and public engagement, to help ensure more widespread access to trusted information on tax.

The data in this report will further enhance the OECD's work on tax morale. This is the first phase of a new project looking at tax morale in Asia. The next phase will include working to combine this data on public perceptions with insights and analysis from tax administrations and government ministries to enhance understanding of the current levels of tax morale and the actions that are being taken to improve this. Complementing this work with best practices and guidance will help support countries in their efforts to increase tax morale and build effective and trusted tax systems.

Collectively all the institutions partnering in this report have a shared commitment to playing their respective roles in encouraging an active dialogue on how to build the trust needed to enable tax systems globally to achieve the development goals of societies.

¹ Sevilla Commitment: Fourth International Conference on Financing for Development – available at <https://financing.desa.un.org/document/ffd4-outcome-booklet-spread>

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This work is published under the responsibility of IFAC, ACCA, CAANZ and the Secretary-General of the OECD. The opinions expressed and arguments employed herein do not necessarily reflect the official views of the Member countries of the OECD, or the members of IFAC, CAANZ and ACCA.

The names and representation of countries and territories used in this joint publication follow the practice of the OECD.

This document, as well as any data and map included herein are without prejudice to the status of or sovereignty over any territory, to the delimitation of international frontiers and boundaries and to the name of any territory, city or area.

A photograph of two men, likely of Asian descent, standing at night and looking at their smartphones. They are wearing denim shirts and glasses. The background is dark with some blurred lights, suggesting an urban setting. The text 'key findings.' is overlaid in large white letters, with a small pink dot at the end.

key findings.

The fiscal contract appears to be in better health in much of Asia and the Anglophone Pacific than in Western Europe and Latin America

- In all countries more people view taxes as a contribution to the community rather than a cost to them – though this view is stronger in Asia than beyond.
- Two-thirds of the countries surveyed in Asia and the Anglophone Pacific have more respondents agreeing than disagreeing that public services and infrastructure are a fair return for their taxes, while this is true only in one of the seven countries in Western Europe and Latin America.
- In 60% of countries surveyed in Asia, and all those in the Anglophone Pacific, more respondents agreed than disagreed that tax revenues are spent for the public good, but this was true in only 30% of the countries in Western Europe and Latin America.

Views on tax do however vary, sometimes significantly, within Asia

- In general, respondents in the South East Asia region in the survey (and China) tended to have more positive experiences on tax than those in other countries in Asia.
- In Japan and South Korea, views often aligned more closely with those in Western European countries than with those in other Asian countries.

Concerns about equity and the tax treatment of high-income individuals and multinational enterprises (MNEs) appear higher outside Asia

- In 80% of the countries surveyed in Asia, but only in 20% of those outside Asia, more respondents agreed than disagreed that the tax system collects tax in an equitable way.
- Across Asia, 25% more respondents agreed than disagreed that high-income individuals pay a reasonable rate of tax, compared with 6% beyond Asia.
- In 84% of countries surveyed in Asia, respondents on average agreed that MNEs pay a reasonable amount of tax, while only 40% of countries beyond Asia agreed with this.
- Across Asia, 42% more respondents supported than opposed tax incentives for MNEs, compared with 21% beyond Asia.

Politicians are on average the least trusted source of information on tax both in Asia, and the countries beyond Asia

- In all countries politicians were among the least trusted sources of information, and in all except three countries one of the two least trusted sources of information.
- The only countries where politicians were more trusted than distrusted were in Asia. Distrust in politicians was especially high in Latin America and Western Europe, where in all but one country, over 50% of respondents expressed distrust in politicians.

Accountants are the most trusted source of information on tax in almost all countries surveyed

- In all countries more respondents trusted than distrusted accountants.
- Accountants were the most trusted source of information on tax in all except nine countries, and always among the four (out of nine) most trusted sources.

The most trusted sources of information on tax are not always the most frequently consulted

- While media and social media are the third and second most distrusted sources of information on tax respectively, they are also the most and fourth most consulted sources.
- While accountants and tax lawyers are the two most trusted sources of information on tax, they are among the least consulted sources.

In almost all countries people are more likely to have a positive than negative experience of tax administration

- Across a range of services, including filing, paying and communication, in all except four countries more respondents reported a positive than negative experience. Those in South East Asian countries reported the most positive experiences of tax administration.
- In all countries, respondents viewed the provision of online/digital tax services as the most positive experience of the tax administration.

- Respondents who found communications from the tax authorities easier to understand were around four times more likely to trust the tax authority.

In all countries in both Asia and beyond using tax policy to achieve broader policy objectives is viewed positively, but cooperation is even more strongly supported

- In all but two countries more respondents agreed than disagreed that countries should compete on tax policy for revenues and to attract MNEs.
- In all except one country there was higher support for international cooperation on tax policy than for competition.
- In all except one country surveyed, more supported than opposed using tax incentives to encourage a wide range of activities.
- Tax incentives for green energy projects were the most popular tax incentive in 84% of countries surveyed in Asia, but not in any of the countries in Western Europe or Anglophone Pacific.
- Tax incentives for film and arts projects were the least popular, followed by incentives to encourage MNE investment.



Introduction and methodology.

About this study

This edition of the Public Trust in Tax survey looks in depth at the largest, most populous and economically significant region of the world: Asia. The 48 countries which make up Asia account for over 35% of global GDP and 59% of the world’s population. Our survey covered 19 of these countries and captures views covering 89% of that population (and of Asia’s gross domestic product (GDP)) alongside data from other previously surveyed economies to provide context and comparables.

By establishing the correlations between characteristics and attitudes we aim to help governments and tax authorities to understand where their strongest challenges lie, and how they might best approach resolution of the issues. Trust is a key component in tax morale, and understanding how taxpayers perceive the existing systems, and who is most trusted to help improve those perceptions, will be fundamental to building enhanced trust and with it engagement, helping to break the established circle of poverty and informal employment.²



This report provides an overview of the findings from this survey, mostly aggregated at the regional and global levels. Further data can also be found on the website accompanying this report [HERE](#)

² See OECD (2024), [Breaking the Vicious Circles of Informal Employment and Low-Paying Work](#), OECD Publishing, Paris.

Methodology

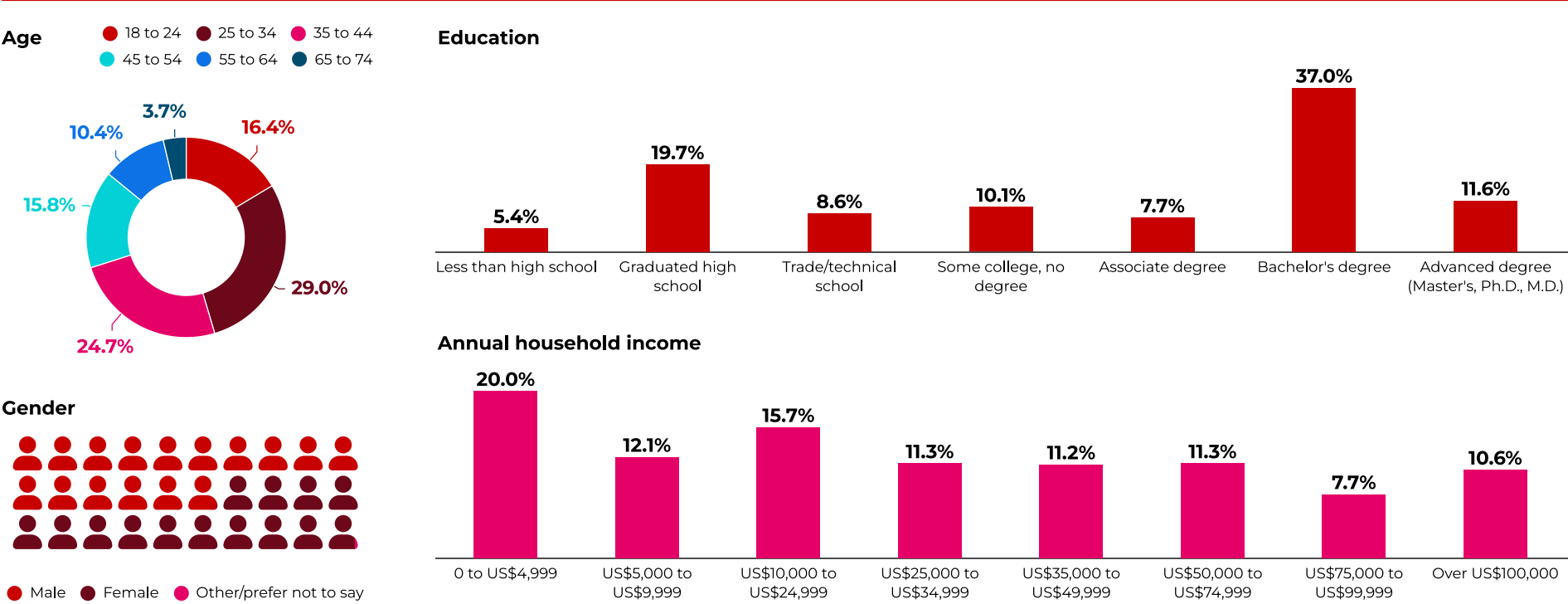
This study is based on an online survey of 12,467 individuals from the following countries: Argentina, Australia, Azerbaijan, Bangladesh, Brazil, Canada, People’s Republic of China (hereafter China), France, India, Indonesia, Italy, Germany, Japan, Kazakhstan, Korea, Kyrgyzstan, Malaysia, Mexico, Nepal, New Zealand, Pakistan, Philippines, Singapore, Sri Lanka, Thailand, Türkiye, United Kingdom, Uzbekistan and Viet Nam. 21 of these countries have been included in at least two previous public trust surveys, enabling comparisons with previous years where the same questions have been asked. (Azerbaijan, Bangladesh, Kyrgyzstan, Nepal, Singapore, Sri Lanka, Thailand and Uzbekistan are countries where no previous data is available).

The countries surveyed cover a range of economic, political, geographic and cultural conditions, and the survey focused closely on countries in Asia with three in East Asia (China, Japan, Korea), five in South Asia (Bangladesh, India, Nepal, Pakistan, Sri Lanka), six in South East Asia (Indonesia, Malaysia, Philippines, Singapore, Thailand, Viet Nam) , and five in Central Asia and Türkiye (Azerbaijan, Kazakhstan, Kyrgyzstan, Türkiye, Uzbekistan). These are complemented by three countries in the Anglophone Pacific (Australia, New Zealand and Canada), three in Latin America (Argentina, Brazil and Mexico) and four in Western Europe (France, Germany, Italy and the United Kingdom). These additional countries allow comparisons between Asia and a selection of key economies around the world, which previous editions have shown tend to have consistent regional views on taxation. The current estimated population of the surveyed countries is 4.25bn, representing 62% of the world population.

One fifth (20.0%) of respondents reported household incomes of less than US\$5,000 per year. Apart from the US\$25-35,000 bracket each successive income bracket saw a smaller proportion of overall respondents, except for those earning US\$100,000 or more, which outweighed the US\$75,000 to US\$100,000 category. A similar trend was also witnessed in the previous Public Trust in Tax publications,³ although with different values for the individual bands (Figure I.1).

For educational attainment, the modal category was a bachelor’s degree. Across this year’s sample of countries, 37.0% of respondents cited a bachelor’s degree as their highest level of educational attainment, and 74.9% had undertaken some degree of higher education, both results being in line with previous surveys considering prevalent cultural norms in the survey countries (Figure I.1).

Figure I.1: Survey demographics



3 IFAC/ACCA/OECD (2024), [Public Trust in Tax 2024 – Latin America and Beyond 2024](#), OECD Publishing, Paris.

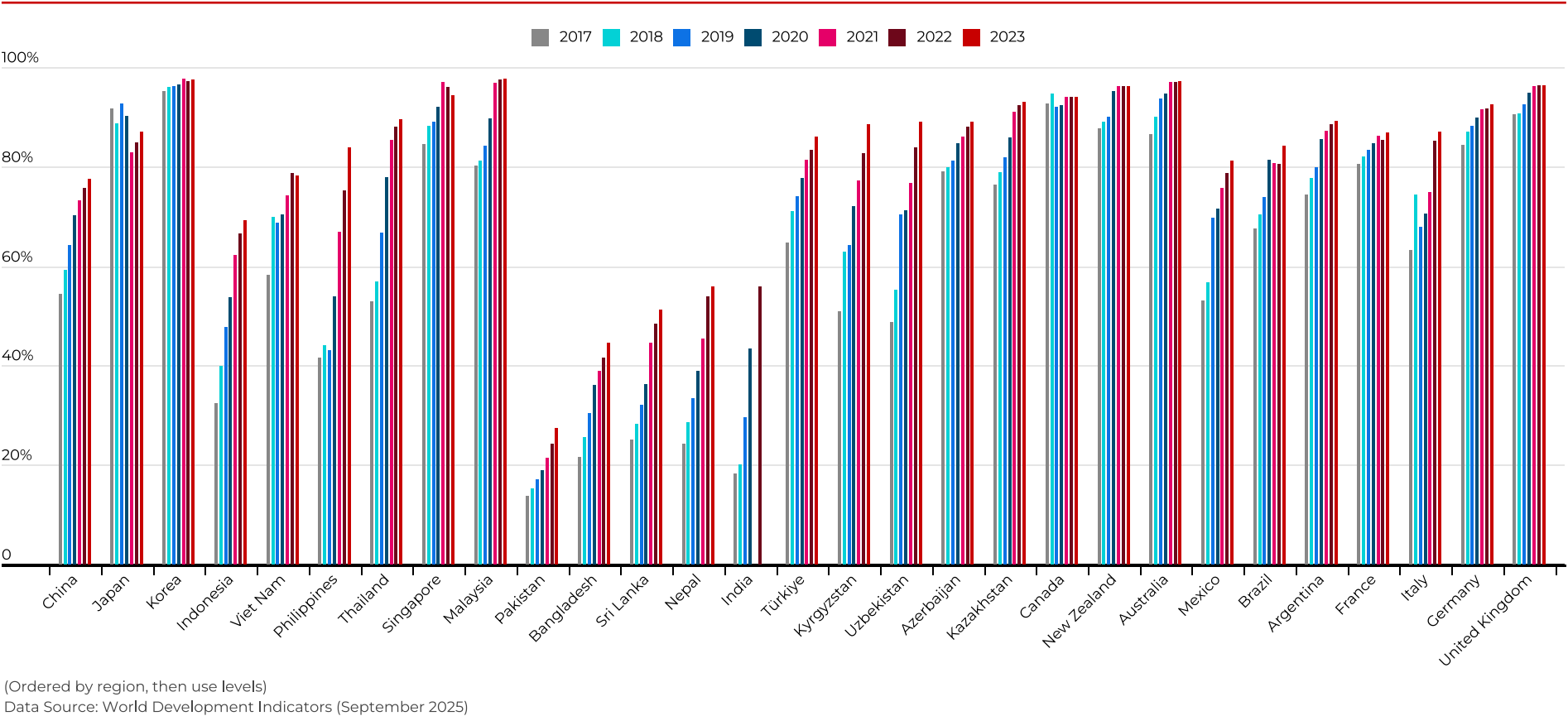
The surveyed population was demographically balanced for age and gender but, as this was an online survey, availability was restricted to those with an internet connection (Figure I.2). Internet penetration levels across the survey countries range from 27% (Pakistan) to 98% (Malaysia) and the income and education levels reported by respondents are consistent, with a bias to urbanised higher-income respondents, which is also reflected in the locations of respondents' IP (internet protocol) addresses and reported levels of engagement with tax authorities. The proportion of respondents indicating no direct engagement with tax authorities is consistent with proportions in the previous survey work (although slight differences in methodology preclude a direct comparison), suggesting stronger response rates from within the formal economy, which reflects the varying proportion of overall economic activity for each country.

The results offer a 95% confidence interval for internet users in each country, except for Azerbaijan, Kyrgyzstan, and Uzbekistan, which have a 90% confidence interval. The proportion of internet users in some countries and correlations with response patterns from previous surveys suggest that the results will more closely reflect those who are (or should be) engaged with the tax systems as currently set up. Hence, the results will be of particular interest to tax authorities in consolidating existing relationships and focusing targeted taxpayer interventions.



Regional and country specific data can be explored [HERE](#)

Figure I.2: Internet use, by country





1. Perceptions

How taxpayers perceive the tax system is important, as it will help determine their willingness to comply, as well as providing the backdrop against which any discussion of tax system reform will need to take place.

There is a growing literature on the importance of taxpayers' perceptions of taxation on their tax morale – or intrinsic motivation to comply.⁴ These include perceptions of fairness and equity, as well as the role of the tax administration.

This section provides an overview of perceptions on several key aspects of the tax system across the 29 countries surveyed. The issues covered include the fiscal contract – the idea that citizens will willingly pay taxes in exchange for effective provision of public services – which is, either implicitly or explicitly, at the heart of the design of most tax systems. This section also looks at how tax is perceived from an ethical perspective, perceptions of equity and fairness in the tax system, the role of the tax administration and the use of tax policy and taxpayer education.

⁴ See for example Dahl, Casper (2021) [Trust-based Tax Compliance: a survey of empirical evidence from a tax administration perspective](#), Fiscalis Project Group no. 98: Trust and Compliance Project.

The fiscal contract – in theory

- **There is strong support across Asia, and beyond, for the principle of the fiscal contract.** In all countries both in Asia and the wider sample, more respondents agreed than disagreed with the statement ‘I view paying taxes as a contribution to my community rather than a cost to me’. Support appears stronger in Asia than other regions, and especially strong in South East Asia, where 65% agreed and only 10% disagreed, whereas in Latin America 46% agreed and 28% disagreed.
- **Respondents in Asian countries show strong support for the role of tax in sustainable development.** Across the Asian countries, only in Japan and Singapore did the proportion of respondents seeing tax as essential or important to sustainable development drop below 50%. In the broader sample, only in Brazil and Mexico was the proportion above 50%. These results are broadly consistent with previous results where perceptions of the link between taxes and sustainable development typically show an inverse correlation with the GDP per capita of the country. It is notable that even the countries in Asia with the highest GDP appear more likely to see a link between taxes and sustainable development than those in high GDP countries elsewhere. For example while only 7% in Japan see no link, 31% in France, and 23% in Germany see no link.

‘Taxation is very important for sustainable development of a country. So, I think it is one of most important duties of a citizen to pay for taxation.’

Survey respondent, Nepal

Figure 1.1: Percentage of respondents who agree/disagree with the statement – ‘I view paying taxes as a contribution to my community rather than a cost to me’

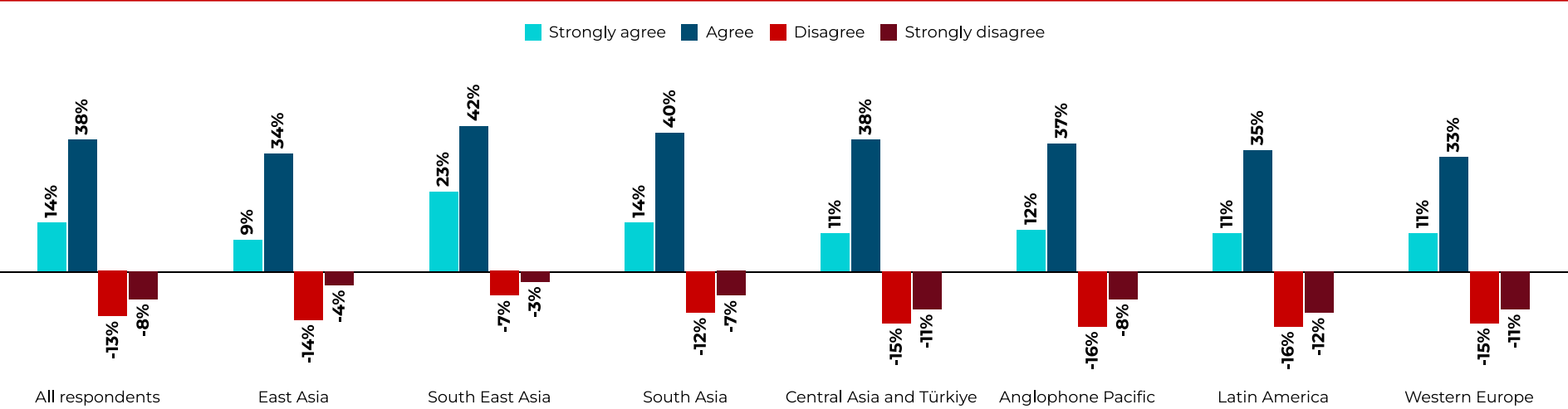
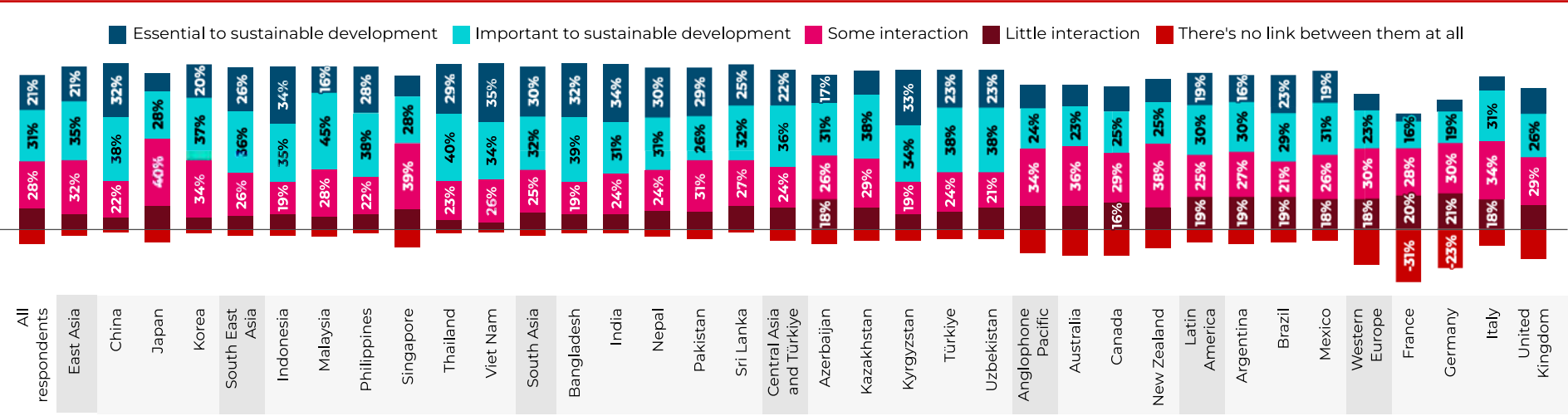


Figure 1.2: Respondents’ views – to what extent do you consider paying taxes as being connected with sustainable development?



Tax as an ethical issue

- While respondents in all countries are more likely to see tax as a legal rather than moral issue, in almost all countries a majority see a significant role for morals with respect to tax. On average respondents were three and a half times more likely to see tax as a legal than moral issue. Nonetheless, despite the strong bias towards seeing tax as a legal issue, in all except eight countries more than 50% of respondents saw tax as either an equal mix of laws and morals, or mainly a moral issue.
- Those in South East Asian countries are most likely to see tax as a legal issue. South East Asia is the only region where more than 50% of respondents (52%) see tax a matter purely of laws and regulation rather than either an equal blend of laws and morals, or primarily a moral issue. At the country level four of the eight countries that have a majority who see tax as a legal issue are in South East Asia. In Asia, respondents in the South Asian countries are most likely to see tax as a moral issue at 16%, almost double the rate in South East Asia (8%), though overall Western Europe had the highest proportion seeing tax as a moral issue, at 19%.
- While there is a strong view that cheating on taxes in unacceptable, this is less strong in parts of Asia. While in all countries over 40% of respondents said cheating on taxes is never acceptable, and in no country did more than 9% view it as always acceptable, there is some variation between countries and regions. South Asia is the region where respondents were most likely to justify all cheating on taxes, despite being more likely to view taxes as a moral issue, with 6%, substantially more than Central Asia at 4%, and Latin America with 3%.

Figure 1.3: Respondents’ views – Do you think paying taxes is mainly a matter of morals and fairness, or mainly a matter of laws and regulation?

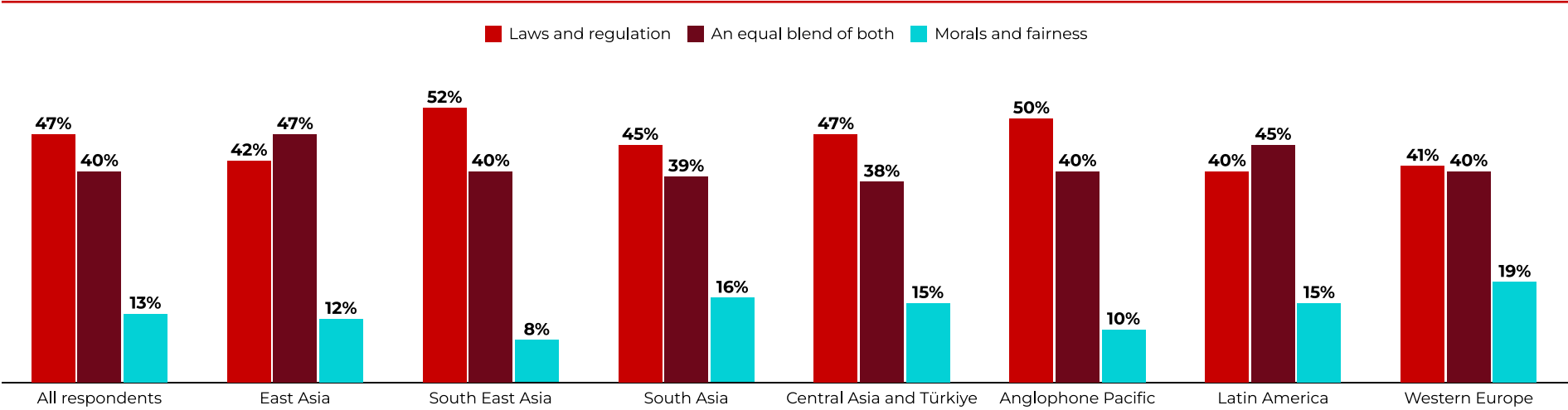
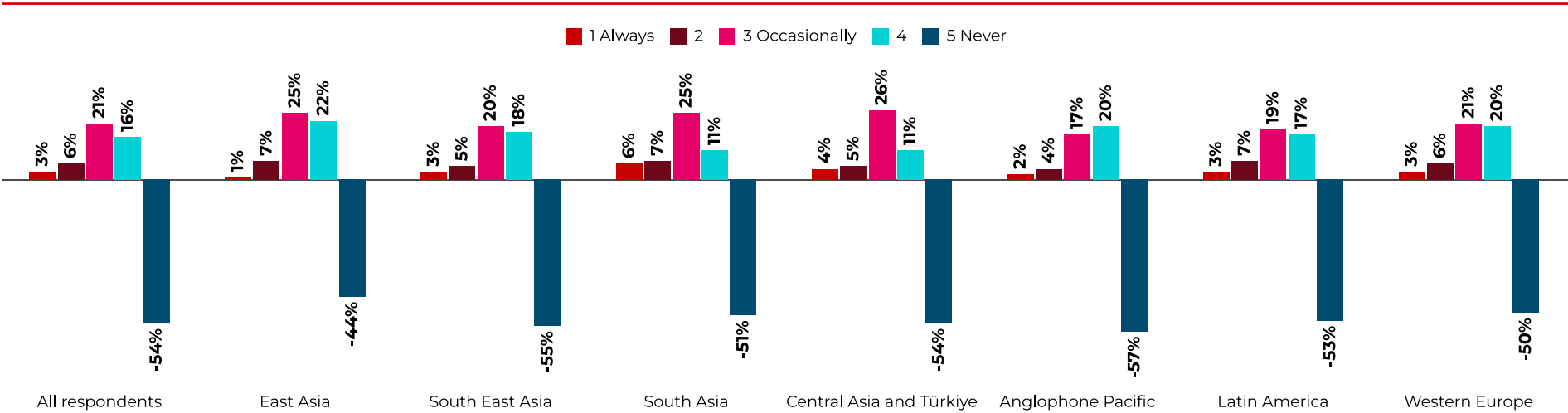


Figure 1.4: Responses on a scale from 1 (Always) to 5 (Never) to the question – ‘Do you justify cheating on taxes if you have the chance?’



Similarly, South Asia, Central Asia (though Türkiye is an exception) and East Asia (though China is an exception) had the lowest proportion saying cheating on taxes is never or rarely acceptable.

Justifications for cheating on taxes varied, though taxes being perceived as too high was the most common. In 17 countries the most common reason for contemplating cheating on taxes was the perception that taxes are too high, though only in Singapore did 50% take this view. Respondents in South Asia were much more likely to justify cheating on taxes because ‘everyone does it’, with 22%; the next highest region was Central Asia with 14% (though this region saw a big split with Kyrgyzstan Uzbekistan and Azerbaijan all over 20% and Kazakhstan and Türkiye below 5%). In all countries in the East and South East Asia, and Latin America samples more respondents justified cheating on taxes by claiming taxes are not well spent than because they viewed the tax system as unfair.

Equity and fairness in the tax system

Those in Asian countries appear much more likely to perceive the tax system as equitable than respondents in other regions. In all bar four Asian countries in the sample, more agreed than disagreed with the statement ‘I believe the tax system collects taxes in a way that is considered equitable and in proportion to taxpayers’ ability to pay’. Outside Asia, only in the UK and Australia did more agree, and in both cases by less than 1%. This result is interesting, as tax systems in Western Europe and the Anglophone Pacific tend to be more progressive than those in Asia, yet the former’s tax systems were seen as less equitable and fair.

Figure 1.4a: Respondents’ views – ‘Do you justify cheating on taxes because... ?’

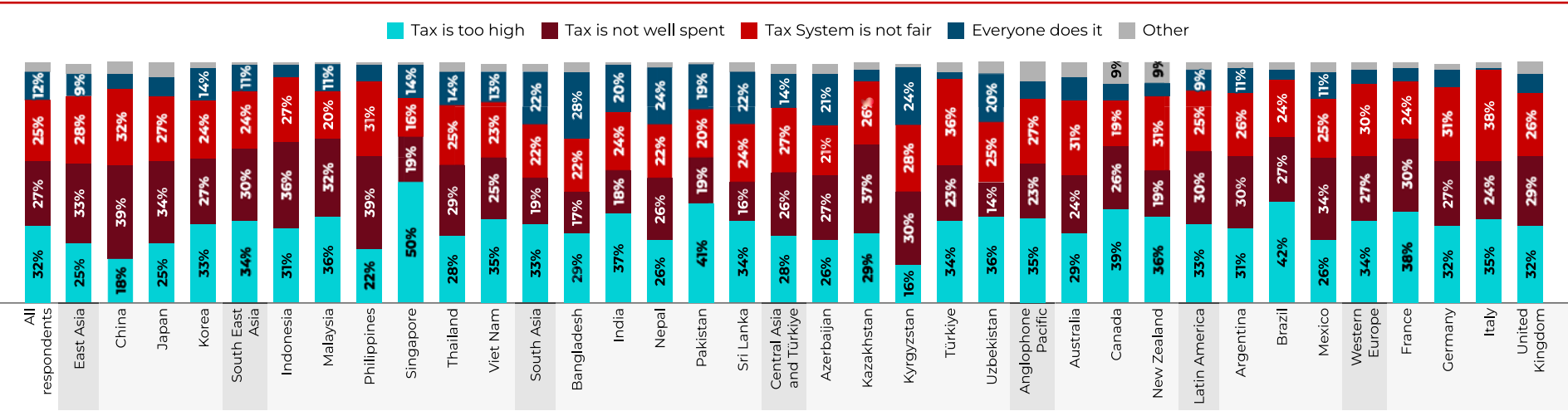
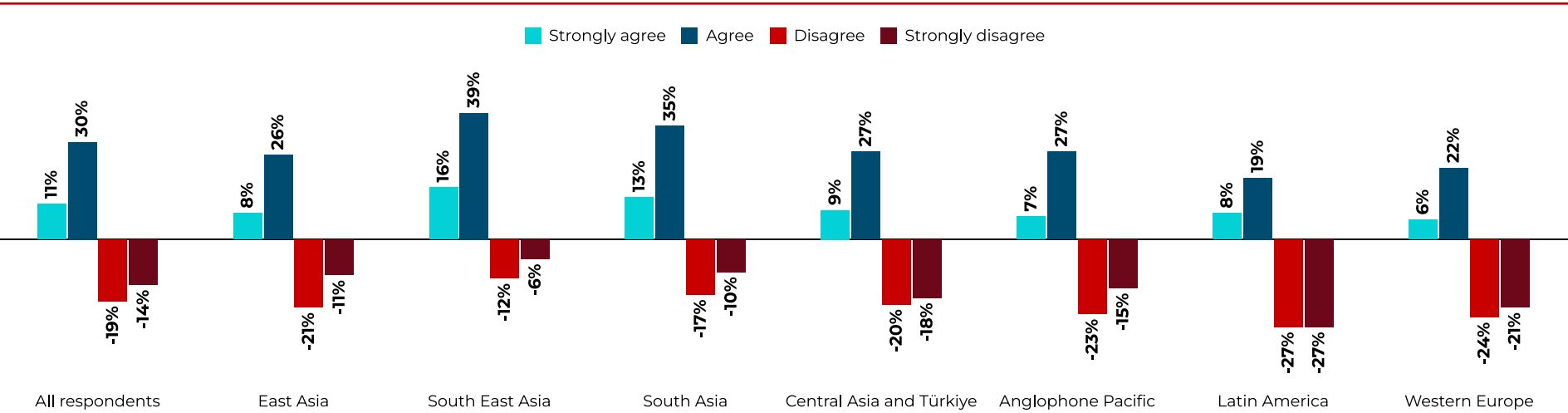


Figure 1.5: Percentage of respondents who agree/disagree with the statement – ‘I believe that the tax system collects taxes in a way that is considered equitable and in proportion to taxpayers’ ability to pay’



■ **Respondents in South East Asia were more likely to view both local and MNE businesses as paying a reasonable amount of tax.** In all regions more respondents agreed than disagreed that local companies were paying a reasonable amount of tax (only in four countries, Japan, South Korea, Türkiye and Italy did more disagree), though this was much higher in South East Asia (net 53% agreeing) than in other regions (the next highest was South Asia with a net 34% agreeing). With respect to MNEs, South East Asia remained the most likely to agree they are paying a reasonable rate of tax (with a net 48% agreeing), while South Asia and Central Asia showed very similar results to those for local companies. In East Asia (driven by the results from Japan and South Korea), Western Europe and Anglophone Pacific there was net disagreement (-6% net disagreement in Western Europe and -18% net disagreement in Anglophone Pacific).

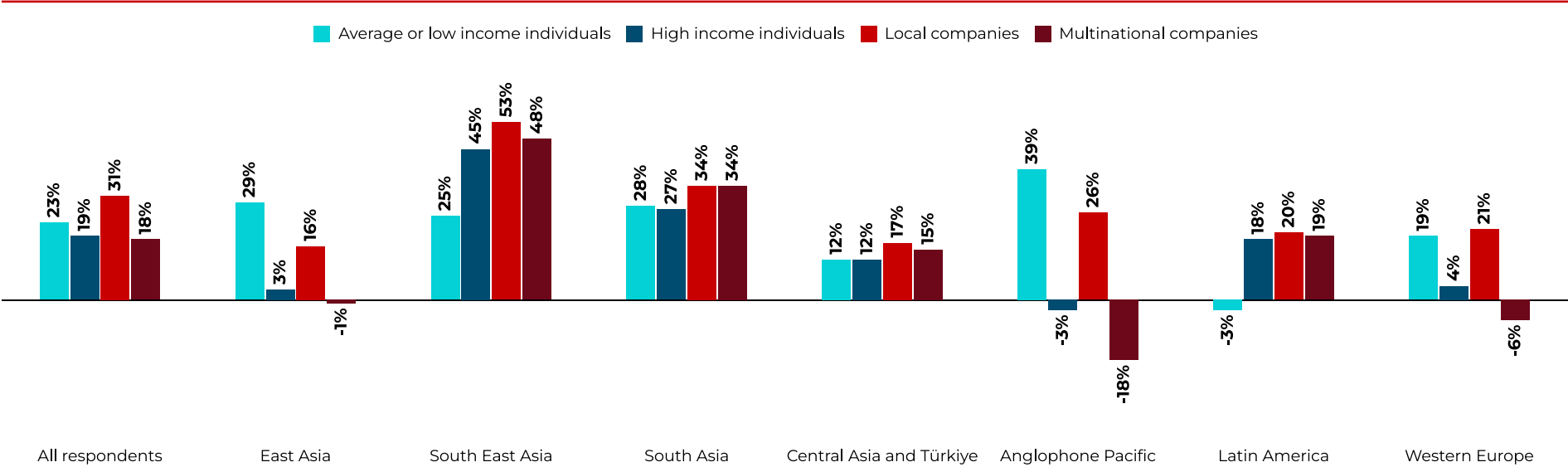
■ **South East Asian respondents were also more likely to agree that those on high incomes are paying a reasonable amount of tax.** A net 45% of South East Asian respondents agreed that those on high incomes pay a reasonable amount of tax: significantly more than in all other regions (South Asia was next with 27%). At the regional level only Anglophone Pacific had a net disagreement level (-3%), though there was also significant country variation and in four countries (South Korea (-16.5%), Türkiye (-21.1%) Italy (-18.6%), and New Zealand (-15.1%)) the net disagreement was over -15%.


Regional and country specific data can be explored [HERE](#)

■ **Respondents in Asian countries generally viewed those in average or low incomes as paying a reasonable rate of tax, with much less variation between countries than for views on high incomes or businesses.** In all bar one country in Asia, more respondents agreed than disagreed that those on low or average incomes pay a reasonable amount of tax (only in Uzbekistan did a net -3.3% disagree). On this subject, there was also half the level of variation in views between countries in Asia than on views

about MNEs or high incomes (from 54.6% agreement to -3.3% disagreement on low incomes, compared with 78.3% agreement to -21.1% disagreement for high incomes). In other regions, Latin America saw more disagree than agree (net -2.6%), driven by very strong disagreement in Argentina (-24% net disagreed). Western Europe overall had a 19% net agreement, though there was a -4% net disagreement in Italy. Those in the Anglophone Pacific were the most likely to agree with 39% net agreement.

Figure 1.6: Percentage of respondents who agree that the respective groups are paying a reasonable amount of tax in their country less percentage who disagree



‘I believe it isn’t fair that low income families are paying as much as they do. Large corporations should be forced to pay the maximum with less tax breaks.’
 Survey respondent, Canada

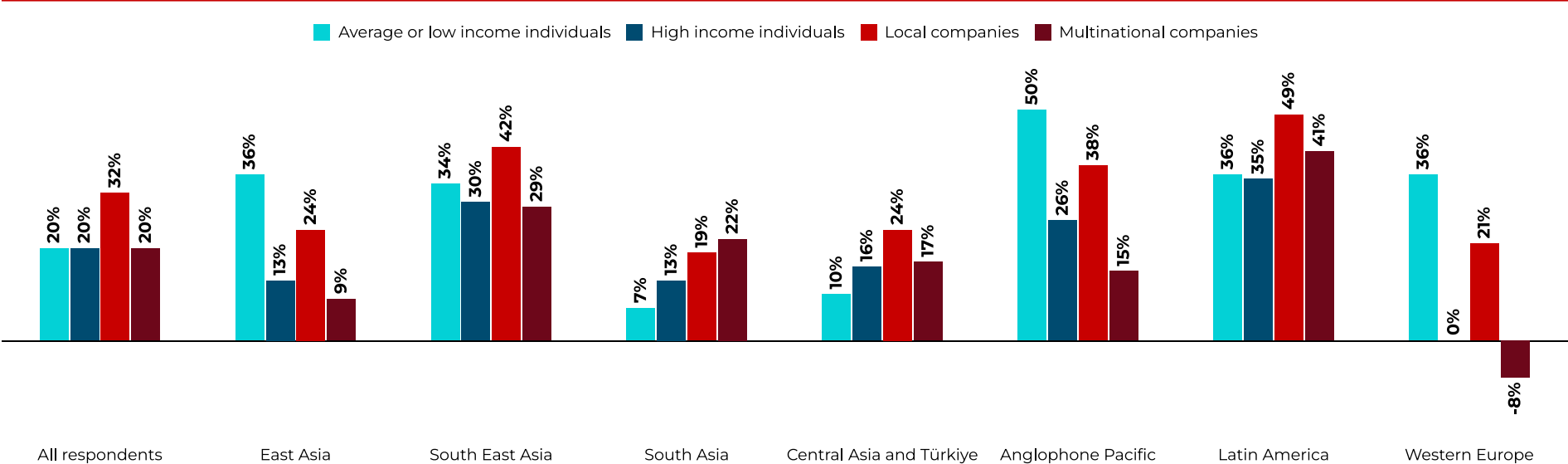
■ **On average, respondents are comfortable with taxpayers minimising their taxes, though less so for MNEs than local companies, and those on high-incomes versus those on low or average incomes.** In all regions except Western Europe more agreed than disagreed that it was appropriate for all four options (local companies, MNEs, high-income and low/average incomes) to arrange their affairs to minimise taxes paid. In Western Europe a net 8% view it as inappropriate for MNEs to minimise their taxes while those finding it appropriate for those on high-incomes to minimise their taxes were almost exactly balanced by those finding it inappropriate. Within Asia, respondents from South East Asia were generally the most likely to agree that minimising taxes was reasonable across all options except for those on low or average incomes (where those from East Asia were slightly more likely to agree).

■ **In Asia views on the appropriateness of minimising taxes paid are positively correlated with views on justifying cheating on taxes.** This correlation is moderate when looking at all the countries in the Asia sample, and becomes significant when Türkiye is removed as an outlier. While this correlation is perhaps to be expected, while it is present in Asia, there is only a weak correlation when looking at the countries beyond Asia. There is also a moderate positive correlation between viewing minimising tax as appropriate and seeing tax as primarily a matter of laws and regulation; this correlation is found across all countries.



Regional and country specific data can be explored [HERE](#)

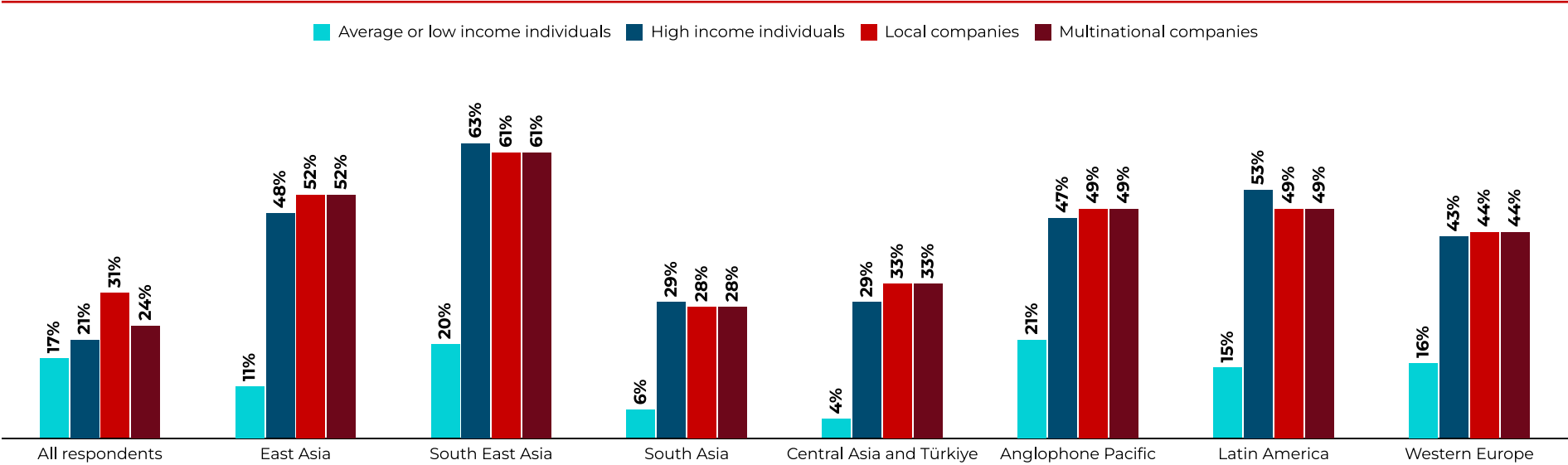
Figure 1.7: Percentage of respondents who agree that it is appropriate for the respective groups to arrange their affairs to minimise their taxes, less percentage who disagree



■ **In all countries in all regions the taxes paid by those on average/low incomes were seen as being less significant than those paid by those on high incomes, local companies or MNEs.** While views on the reasonableness of taxes, and the extent of equity in the tax system varied significantly between countries, when asked how significant the amount paid by different sections of taxpayers is in all countries, those on average or low incomes were seen to be the least significant. For the other three sections, high-income individuals, local companies and MNEs, there was variation between the countries as to which was seen as the most significant, but in all countries the difference between these three taxpayer sections was small (indeed smaller than the gap in perceived significance between those on average or low incomes and the next lowest ranked). The relatively uniform view across countries is somewhat surprising given the very different tax structures across the surveyed countries (for example the ratio of personal income tax and social security contributions to corporate income tax ranges from 0.35 in Bangladesh to 10.65 in Germany⁵). This may indicate that the public understanding of tax incidence is limited in some countries, and may be an opportunity for further taxpayer education.

 Regional and country specific data can be explored [HERE](#)

Figure 1.8: Percentage of respondents who believe that the amount of taxes paid by the respective groups is significant to their country’s financial situation and ability to provide public services



‘In my opinion, tax compliance represents a social dilemma in which the short-term self-interest to minimize tax payments is at odds with the collective long-term interest to provide sufficient tax funds for public goods.’

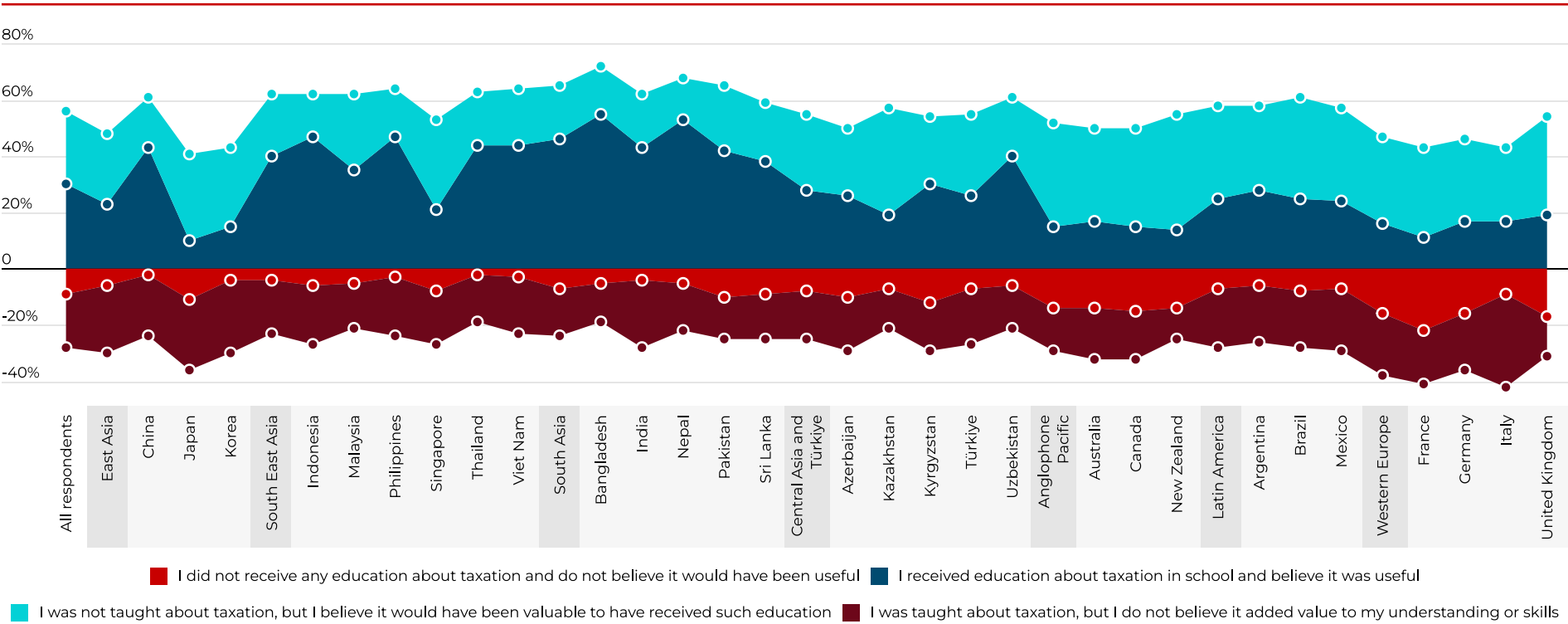
Survey respondent, India

⁵ Data taken from the [OECD Revenue Statistics Database](#).

Taxpayer education

- **Respondents in Asia were most likely to have both been taught tax at school, and found it useful.** Tax education in school was especially high in South Asia (63%) and South East Asia (59%). Across these two subregions only one country, Singapore (40%) did fewer than half the respondents say they had received education on tax at school. Beyond South and South East Asia, a majority said they had received tax education at school only in China (65%) and Uzbekistan (54%). Anglophone Pacific had the lowest rate at 31%. Respondents from Asian countries were also most likely to say that the tax education they received was useful. Of those from South Asia who had received tax education, 73% found it useful, as did 68% in South East Asia. Western Europe had the lowest proportion (42%) who found the tax education they had received useful.
- **In all countries, the majority of those who had not received tax education at school thought it would have been useful.** This view is especially strong outside Western Europe. While in Western Europe 65% who had not received tax education said it would have been useful, in all other regions over 70% agreed it would have been useful including over 80% in the three Latin American countries.

Figure 1.9: Respondents’ experience of tax education at school (chart excludes respondents who were unsure or could not recall whether they received education about taxation in school)

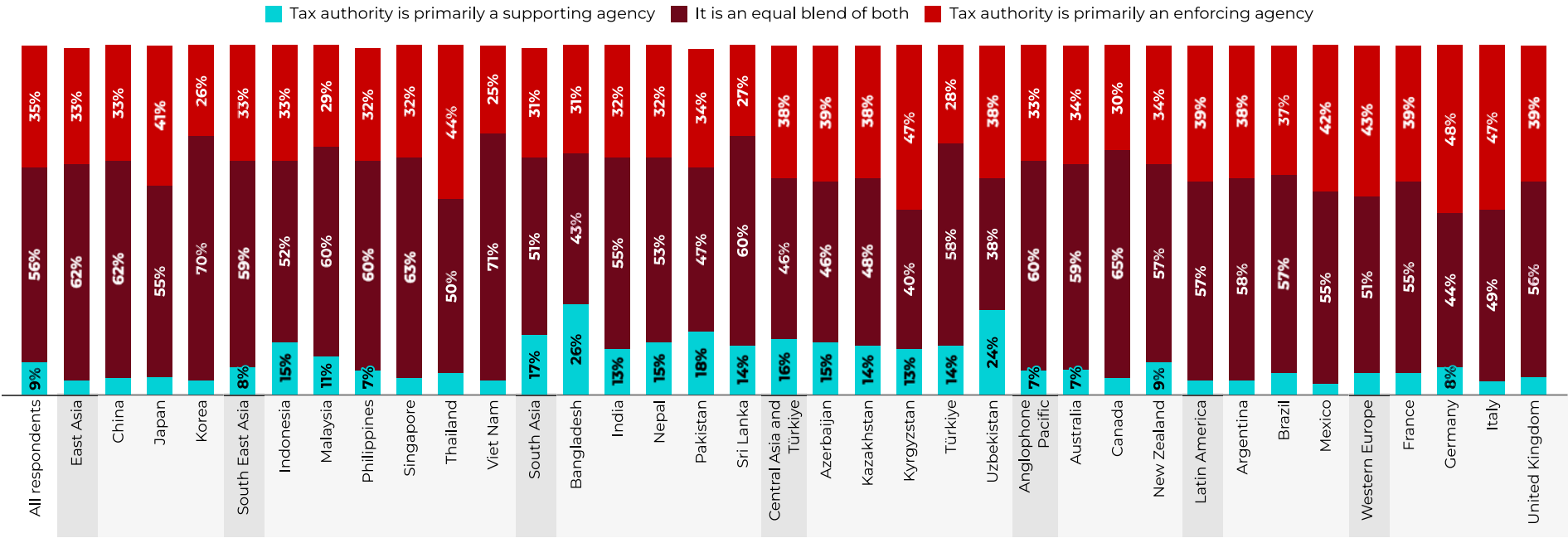


‘I think taxation should be clearly and accurately taught to students as early as high school so they will be knowledgeable in the future on how this will affect them when they start to earn money.’
Survey respondent, Philippines

Role of the tax administration

■ **Asian tax administrations are less likely to be seen as primarily enforcement focused than those in Latin America or Western Europe.** In East, South, and South East Asia, as well as the Anglophone Pacific between 31 and 33% of respondents see the tax administration as primarily an enforcement agency, compared with 39% in Latin America and 43% in Western Europe. Central Asia had the most polarised views as while 38% of those in Central Asia also see the tax administration as primarily an enforcement agency, respondents are also much more likely to see the tax administration as service focused. Among respondents in Central Asia, 16% see the tax administration as primarily service focused, only South Asia is higher (at 17%), with 8% or fewer respondents in all other regions taking this view. Central Asia also features two (Kyrgyzstan and Uzbekistan) of the three countries (Germany is the third) where the most common perception of the tax administration is as an enforcer. In all other countries the most common perception of the tax administration is as an equal blend of service and enforcement.

Figure 1.10: Respondents' views – How do you primarily perceive the role of the tax administration?



‘I appreciate the availability of online services and the support provided through helplines or tax clinics. These efforts help make compliance easier for individual taxpayers.’

Survey respondent, Malaysia

Tax incentives and cooperation

■ **There is widespread support for the use of tax policy for competition and investment.** In all countries except New Zealand, more people agreed than disagreed that it is important for countries to compete on tax policy to increase revenues (Figure 1.11), and in all countries a higher majority agreed that it is in important to compete for MNE investment (Figure 1.12). Those in countries in South and South East Asia (and China) are most likely to support competition for revenues: in both regions there was a net average of 40% agreeing, compared with 30% in Latin America, the region with the next highest support for this view. Regarding use of tax in competition for investment from MNEs, South East Asia had the highest net average support (66%), followed by Latin America (61%) and then South Asia (51%).

■ **Tax incentives were widely seen as appropriate policy tools.** In all countries more respondents perceived tax incentives as appropriate than as inappropriate for green energy projects, retirement saving, charitable donations, infrastructure projects, film and arts projects, and small businesses. Regarding incentives for investment by MNEs again the main trend was to find investments appropriate, although in Japan more opposed such incentives as inappropriate.

‘I would like you to plan and implement appropriate taxation methods based on cooperation with other countries.’

Survey respondent, Japan

Figure 1.11: Percentage of respondents who consider it important/unimportant for their countries to compete with each other on tax policy to increase national tax revenue

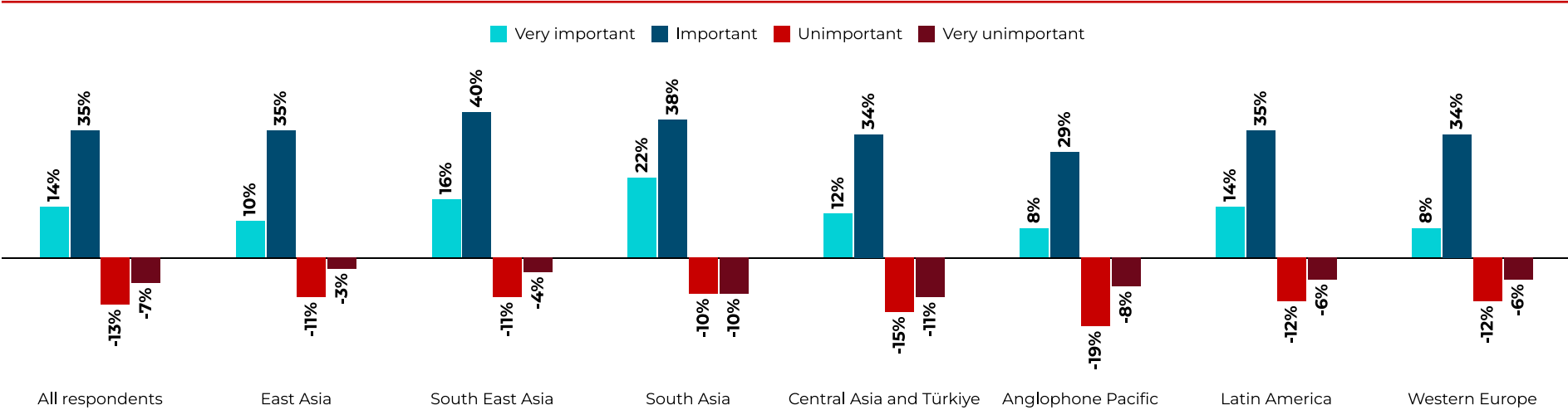
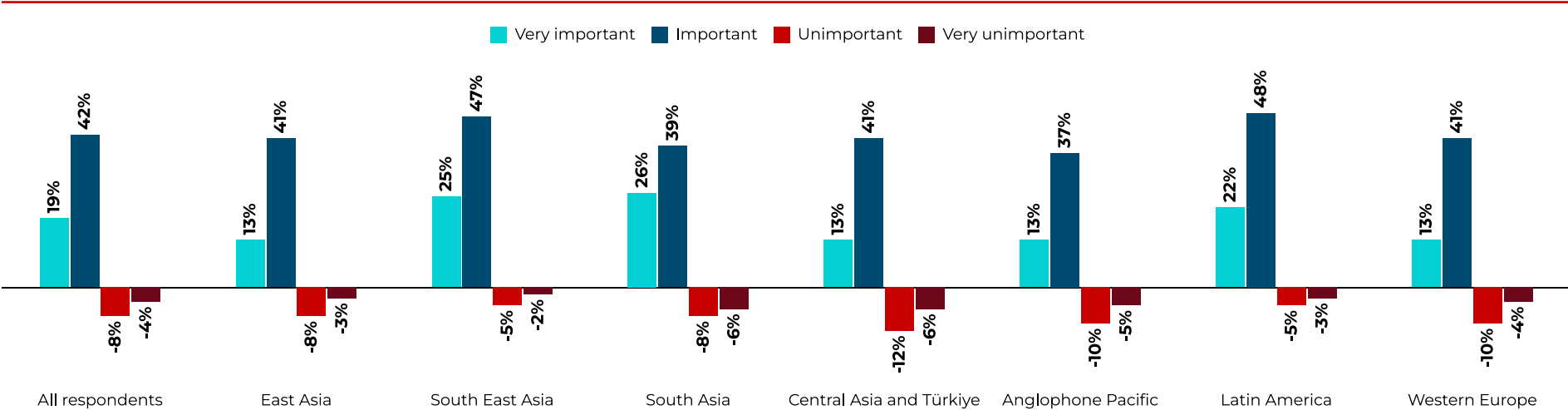


Figure 1.12: Percentage of respondents who consider it important/unimportant for their countries to compete with each other on tax policy to attract multinational company business



■ **Incentives for green energy projects, infrastructure and retirement savings are viewed as more appropriate than incentives for investment by MNEs, charity donations or film and arts projects, especially in Asia.** In all but three countries in Asia incentives for green energy projects had the highest net levels of support as appropriate, compared with only two countries in the sample outside Asia. In all but four countries across the whole sample incentives for infrastructure projects were ranked in the top three out of the seven sectors surveyed, while incentives for retirement savings were in the top three in all except seven countries. Incentives for films and arts projects were sixth or seventh in all countries, incentives for charity donations never more than fourth, and only in four countries did incentives for investment by MNEs rank fourth or higher.

‘It would be nice if there was a global tax to support poor countries.’

Survey respondent, Japan

 Regional and country specific data can be explored [HERE](#)

Figure 1.13a: Percentage of respondents who consider it appropriate/inappropriate for their government to provide tax incentives

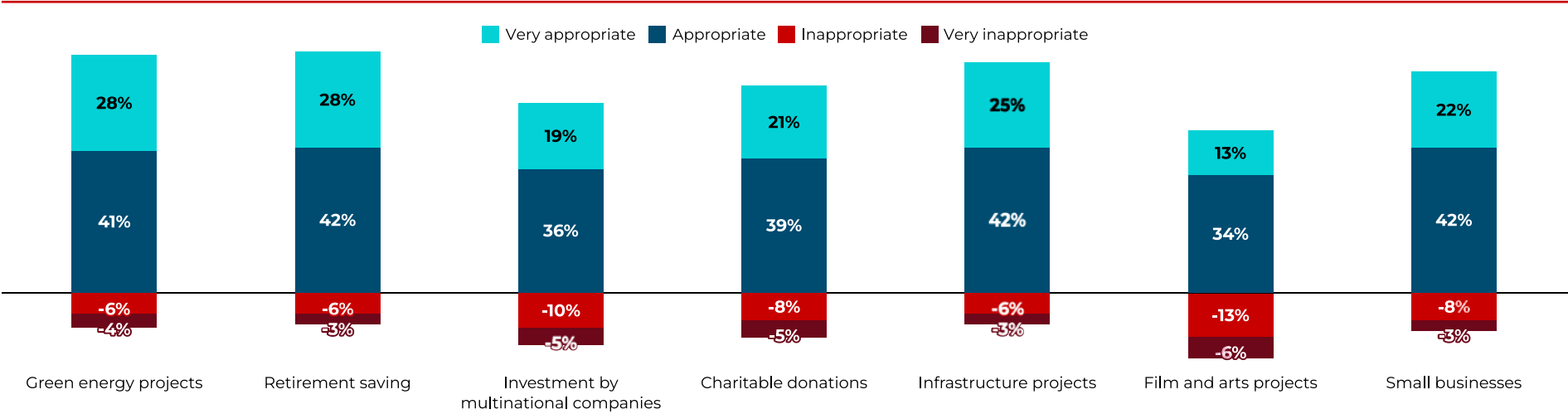
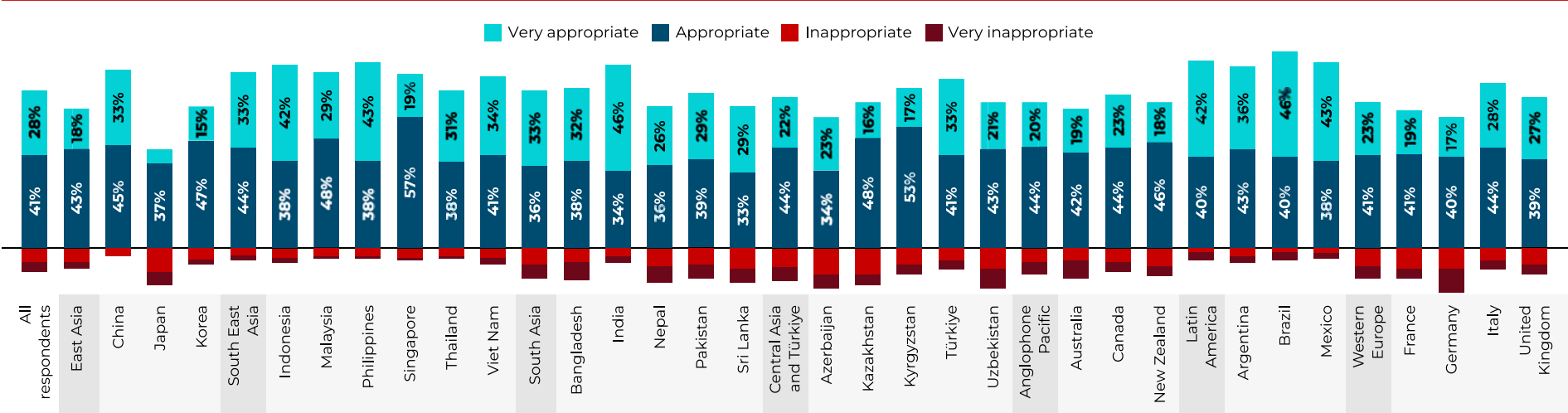


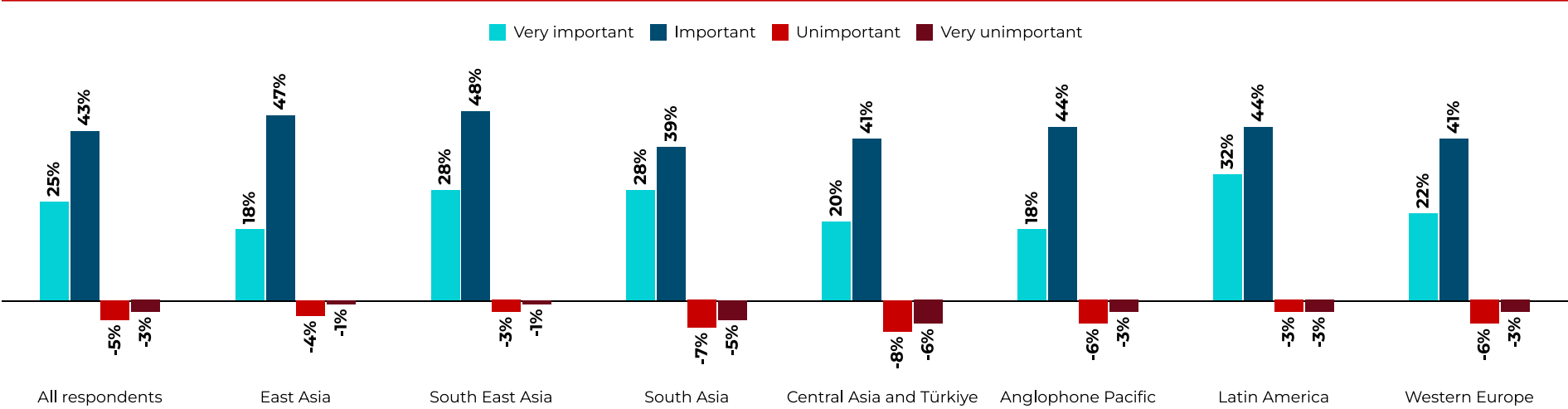
Figure 1.13b: Percentage of respondents who consider it appropriate/inappropriate for their government to provide tax incentives for green energy projects



■ **In all except one country cooperation on tax is perceived to be a higher priority than competition.** While respondents support competition on taxation, and view tax incentives as appropriate, they value cooperation on tax more. Except in Viet Nam, in all countries surveyed a higher proportion of respondents found it more important for countries to cooperate on tax policy to create a more coherent international tax system than to compete for revenues or MNE investment.

 Regional and country specific data can be explored [HERE](#)

Figure 1.14: Percentage of respondents who consider it important/unimportant to cooperate with each other on tax policy to create a more coherent international tax system





2. Experiences

The practical experience of the tax system both complements and, over time, shapes taxpayers’ perceptions.

While taxpayers’ views on the theories and principles of taxation give an indication of the role they would like, or expect, the tax system to play in their society, their own experience of the functioning of the tax system will determine how much they trust governments to fulfil this. If taxpayers’ expectations are not met (or exceeded) – for example, in the functioning of the fiscal contract – then their expectations of, and willingness to comply with, the tax system may change over time.

The practical experience of complying with tax obligations has also been shown to influence the willingness to comply,⁶ where tax compliance is simple, efficient and clearly understood, taxpayers are likely to be more willing to comply, but tax morale is likely to suffer when compliance is more difficult.

⁶ See for example OECD (2019), [*Tax Morale: What Drives People and Businesses to Pay Tax?*](#) OECD Publishing, Paris.

The fiscal contract – in practice

- **In most countries in Asia, respondents perceived that they receive a fair return for their taxes, this is much less true outside Asia.** In 12 of the 19 countries in the Asian sample more people agreed than disagreed with the statement ‘*I feel that the public services and infrastructure I receive are a fair return for the taxes I pay*’. In contrast, in only 3 of the 10 countries outside Asia (France, Australia and Canada) did more agree than disagree. Respondents in East and South East Asia were especially positive, though in both regions one country (Japan and Philippines respectively) showed a net disagreement.
- **Similarly, in most countries in Asia respondents agreed that taxes are spent for the public good.** In 11 of the 19 countries in the Asian sample, more agreed than disagreed with the statement ‘*tax revenues in my country are spent for the public good*’. While respondents in all three countries in the Anglophone Pacific sample also agreed with this statement, none of those in Latin America and only two of the four in the Western Europe sample did. South East Asia showed the strongest agreement, though not in the Philippines where there was a net disagreement of -4%.

‘It is a mix of responsibilities and respect, if people knew where the money goes, it will make a lot of willing to pay to contribute to something that can be beneficial to their lifestyle.’

Survey respondent, Malaysia

Figure 2.1: Percentage of respondents who agree/disagree with the statement ‘*I feel that the public services and infrastructure I receive are a fair return for the taxes I pay*’ (Neutral responses not shown)

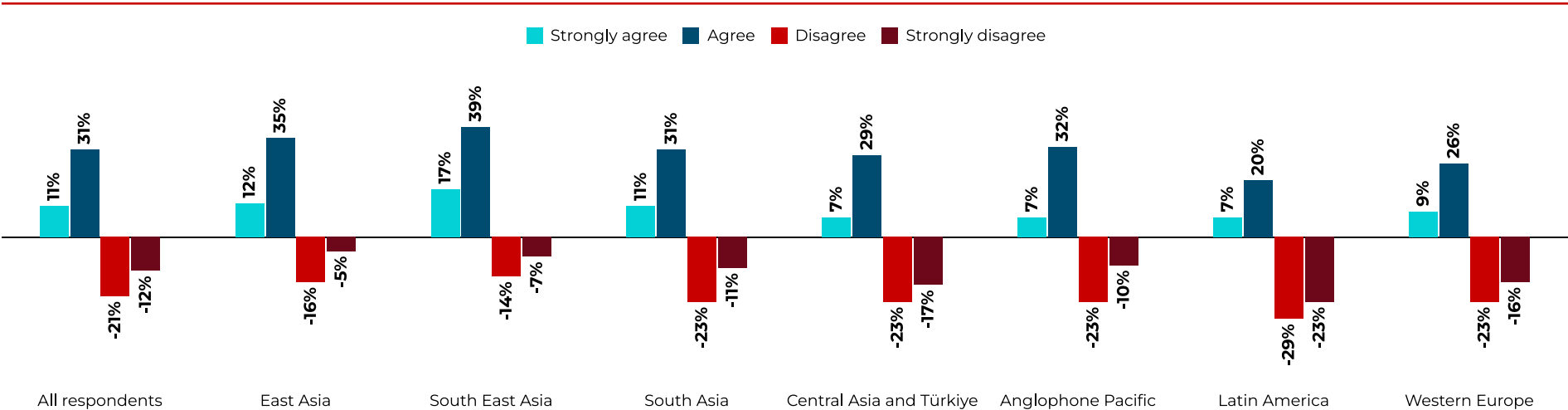
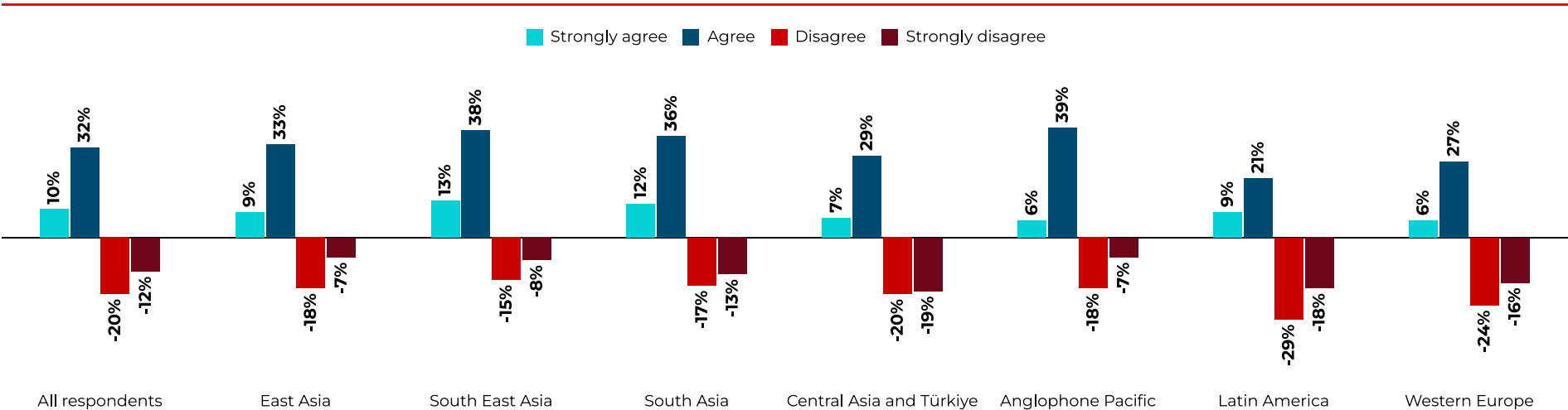


Figure 2.2: Percentage of respondents who agree/disagree with the statement ‘*Tax revenues in my country are spent for the public good*’



■ **While respondents in Asia generally agreed that their preferences are listened to, this is not the case in any of the countries beyond Asia.** In 13 of the 19 countries in the Asia sample more respondents agreed than disagreed with the statement *‘I believe that my preferences as a taxpayer are listened to and represented by the government’*, but this was not the case in any of the 10 countries beyond Asia. All respondents in South Asia showed a net agreement with the statement, as did all those in South East Asia, except for the Philippines.

Taxpayers’ experience of the tax system

- **In almost all countries more respondents have a positive rather than negative experience of the tax system, especially in South East Asia.** Looking across a range of experiences of the tax system from the ease of filing and payment, finding and understanding information, treatment by the tax authorities and the provision of online services, in all bar four countries (Japan, Argentina, Germany and Italy) more respondents reported positive experiences than negative. South East Asia has consistently the most positive experience reported, followed by Anglophone Pacific
- **Respondents in all countries viewed positively the provision of online/digital facilities from the tax authorities.** Across the range of seven aspects of experiencing the tax administration the effectiveness of online or digital facilities was the only one that showed a net positive experience in all countries, and in all except four countries it was the aspect with the highest positive agreement out of the seven.

Figure 2.3: Percentage of respondents who agree/disagree with the statement *‘I believe that my preferences as a taxpayer are listened to and represented by the government’*

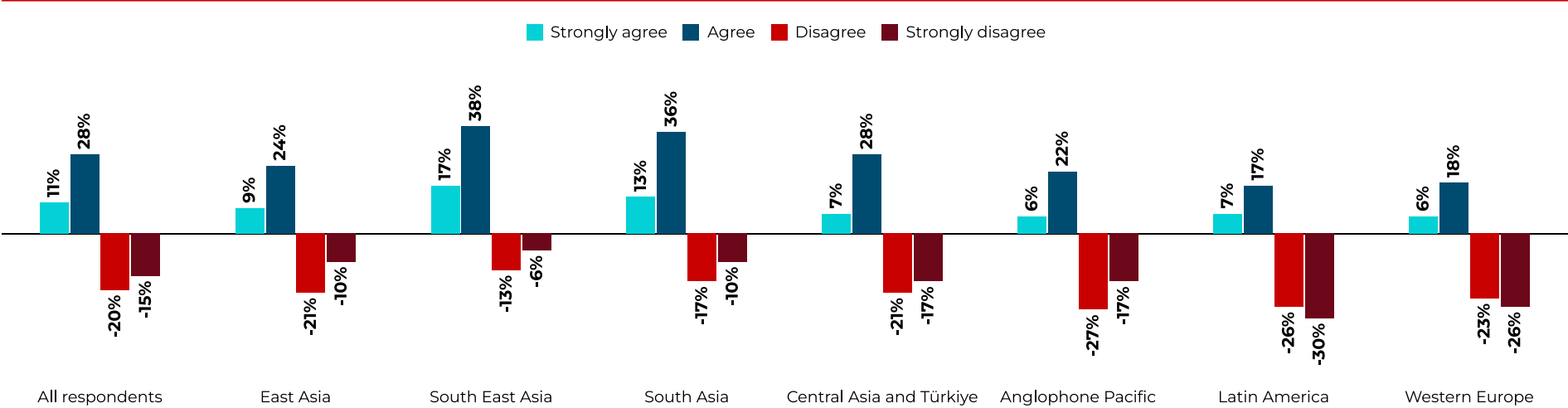
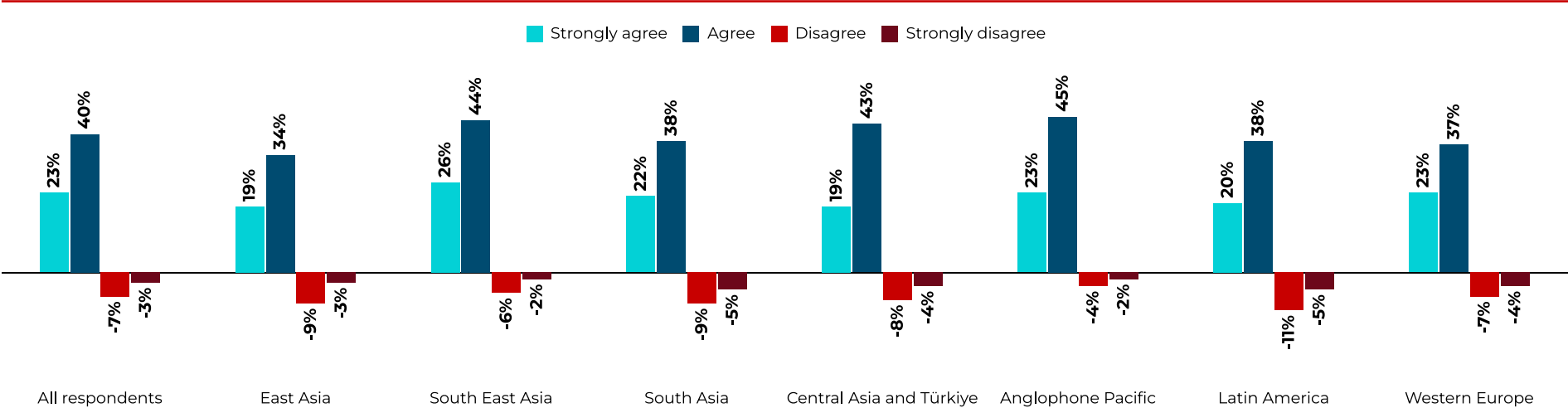


Figure 2.4: Percentage of respondents who agree/disagree with the statement *‘There are effective digital or online facilities provided’*



- **Generally, the ease of finding information on tax is viewed more positively than the ease of understanding that information.** Only in Nepal and Kyrgyzstan (and both by less than one percentage point), do more respondents agree that they can understand tax information than can find tax information. While the gap is relatively narrow in East and South Asian countries, it is much wider elsewhere, especially outside Asia. This pattern suggests that tax administrations may need to place more emphasis on ensuring the ease of understanding of their communications.
- **There is a strong correlation between those respondents who do, or do not understand the information provided by the tax authorities and levels of trust in the tax authorities.** Respondents who strongly agreed that it is easy to understand communications from the tax authorities are four times more likely to trust the tax authorities than those who strongly disagreed. While this is only a correlation, it does suggest that increasing the comprehensibility of the information provided by the tax authorities may be an effective way of increasing trust in these authorities.

‘I think for those that need to send in self assessments the language used in explanation notes/on forms needs to be plainer as not everyone has an understanding of legal jargon.’
 Survey respondent, UK

 Regional and country specific data can be explored [HERE](#)

Figure 2.5: Percentage of respondents who agree/disagree with the statement ‘It is generally easy to find relevant information when I need to comply with my tax obligations’

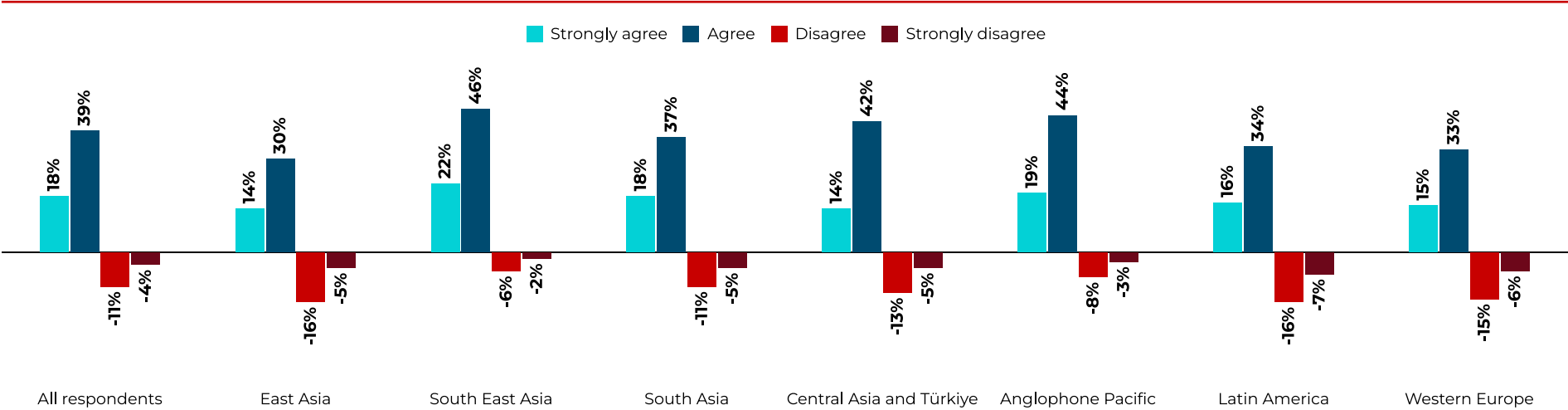
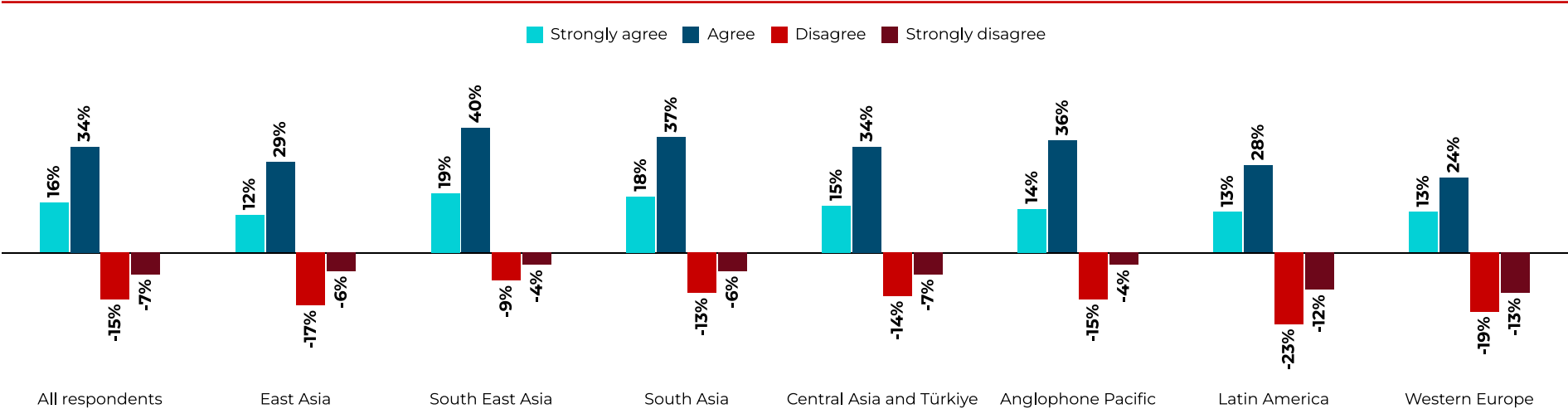


Figure 2.6: Percentage of respondents who agree/disagree with the statement ‘It is generally easy to understand tax laws, forms, letters, and other communications from the relevant authorities’



■ **Individual treatment by the tax authorities, while still viewed positively on average, is viewed less positively than more practical aspects of engagement, especially in Latin American and Western Europe.** For example, agreement that the tax administration process is fair and that taxpayers are treated with respect and dignity, tend to be lower than agreement on more practical matters such as ease of filing taxes. East Asia is an exception to this pattern, which is most marked in Latin America and Western Europe.

‘Actually, government tax authorities are getting better now with the new government rules and regulations. I am happy about it.’
Survey respondent, Sri Lanka

 Regional and country specific data can be explored [HERE](#)

Figure 2.7: Percentage of respondents who agree/disagree with the statement ‘The process is generally fair’

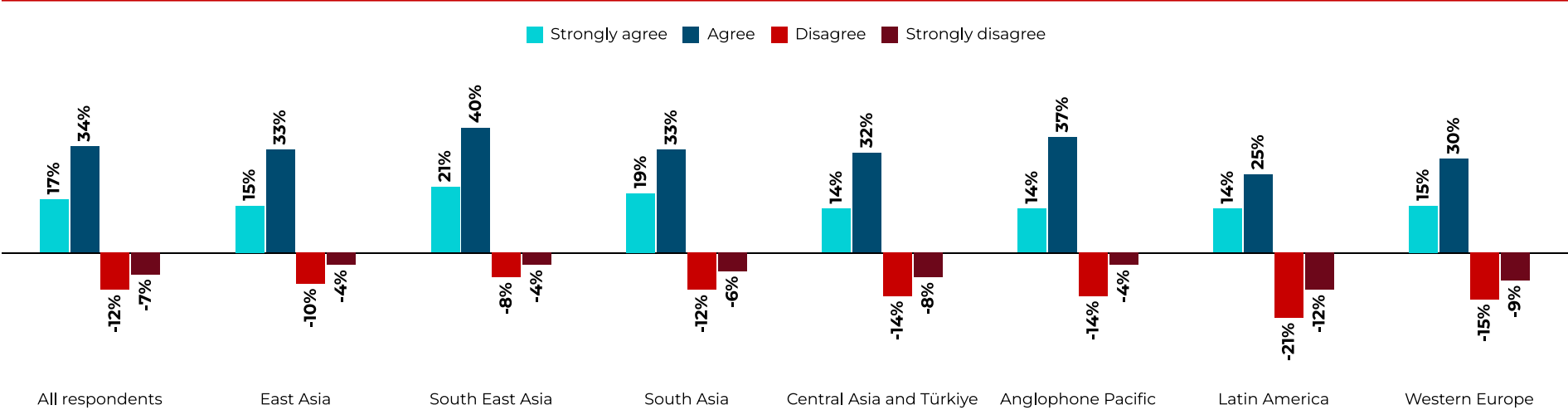
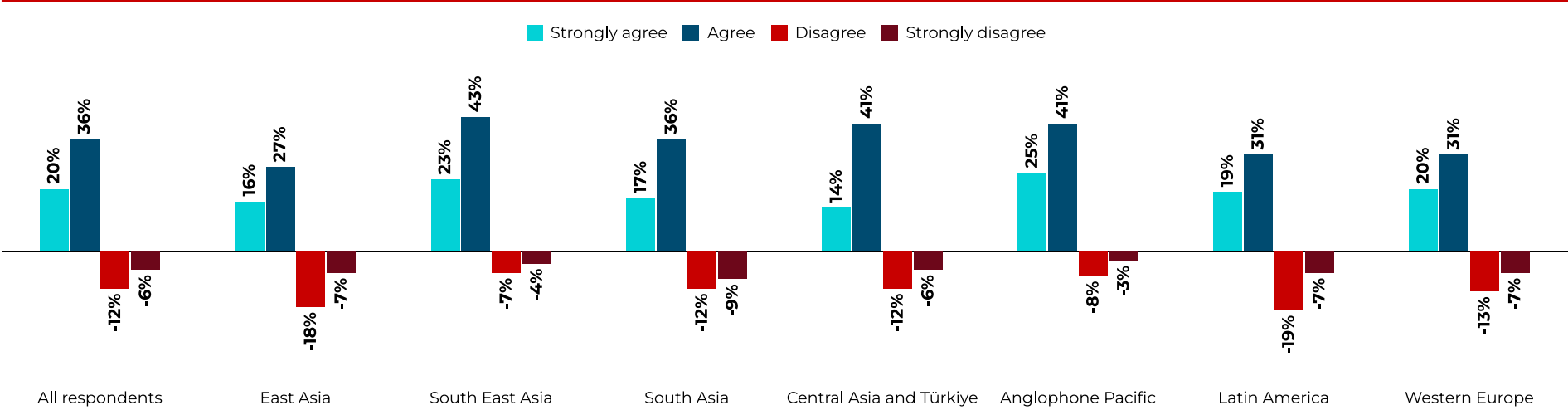


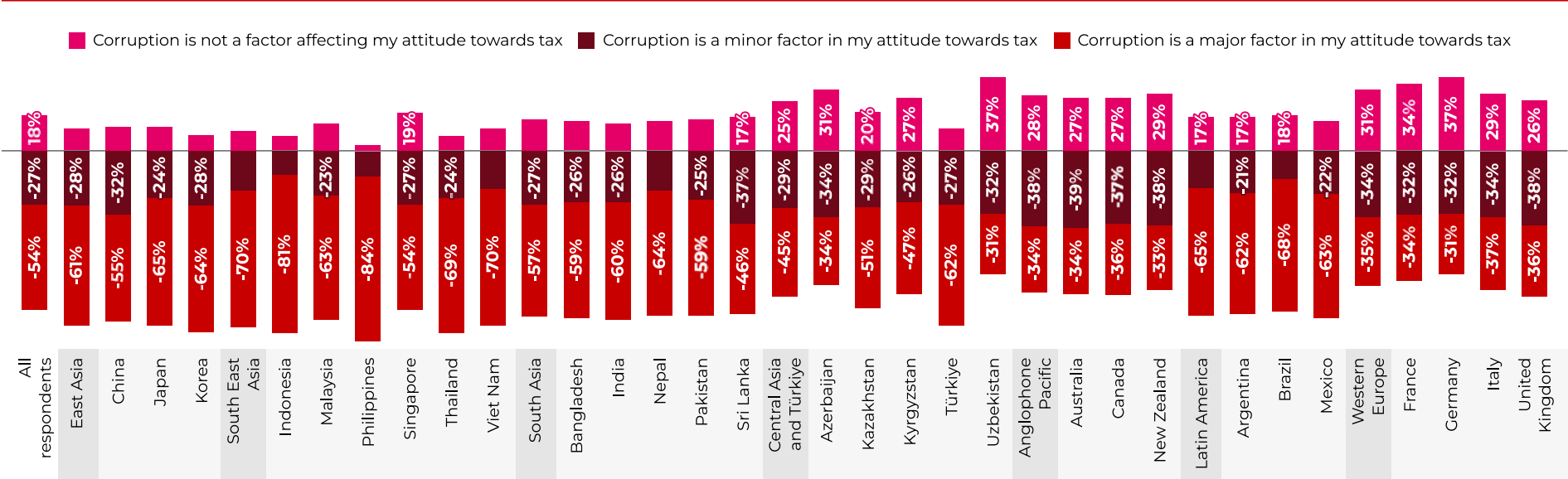
Figure 2.8: Percentage of respondents who agree/disagree with the statement ‘It is generally easy and efficient to submit my tax return’



■ In all countries, a majority of respondents saw corruption as a factor in their attitude towards tax, though it was not a factor for significant minorities in Central Asia, Western Europe or the Anglophone Pacific. Corruption was most likely to have a major impact on views on tax in South East Asia (70% of respondents), and Latin America (65%). Corruption was most likely to have no impact on views on tax in Western Europe (31%), Anglophone Pacific (28%) and Central Asia and Türkiye (25%).

‘Stop corruption and the people will be more willing to pay their taxes’
Survey respondent, South East Asia

Figure 2.9: Extent to which corruption affects respondents’ attitude towards tax



■ **Respondents in South Asia were the most willing to pay more tax to support sustainable development goals, and those in the Anglophone Pacific the least.**

Among respondents in South Asia, 27% are willing to pay a significant amount of extra tax to support the UN’s Sustainable Development Goals (SDGs), and a further 47% a small amount more. While over 23% of respondents in four of the five countries in South Asia (Sri Lanka, at 17%, is the exception) were willing to pay a significant amount of extra tax to support the SDGs, that level was reached in only 3 of the remaining 24 countries in the survey, Indonesia (25%), Viet Nam (25%), and Kyrgyzstan (23%). High-income countries were much less likely to support paying additional tax for the SDGs, with 58% of respondents in the Anglophone Pacific unwilling to pay any additional tax, and 51% in Western Europe. Those opposed to paying any additional tax were a minority in all the low- and middle-income countries, ranging from 19% in Viet Nam to 48% in Kazakhstan. There was less resistance to paying additional tax in South and South East Asia, but, given that at least one fifth of the population appear opposed to any tax rises the political challenge of using tax revenues to fund development remains clear.

■ **The stronger the perceived link between tax and SDGs the more willing respondents were to pay additional tax.**

When comparing responses to the question on how important tax is to sustainable development (Figure 2.11) with those on how willing respondents are to pay a higher amount of tax (Figure 2.10) there is a clear correlation between finding tax important for sustainable development, and willingness to pay a significant amount of additional tax.

Figure 2.10: Respondents’ willingness to pay higher taxes to support sustainable development goals (SDGs)

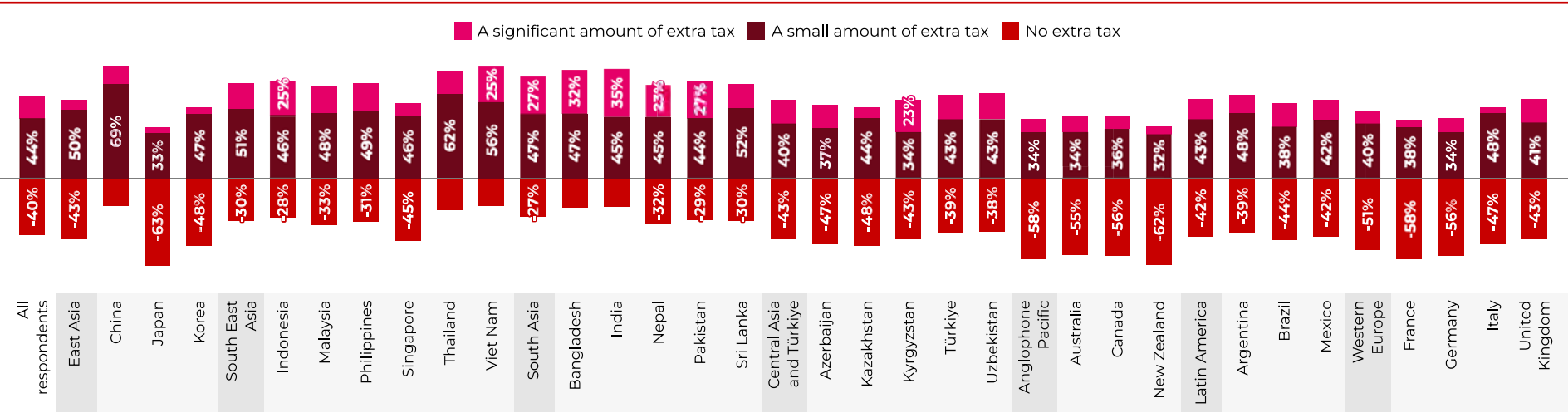
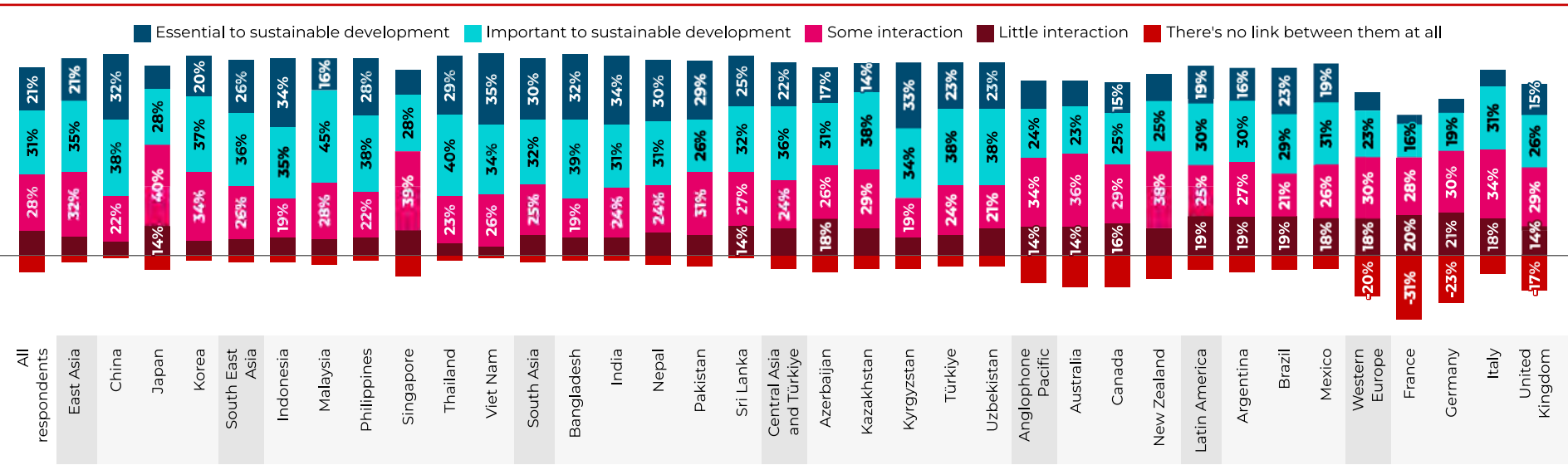


Figure 2.11: Extent to which respondents perceive a connection between paying taxes and sustainable development





3. Who do you trust?

While trust in the tax system is formed in part through experiences of the tax system, it is also influenced by those with whom taxpayers interact on tax.

Recent research suggests that taxpayers may respond differently to the same information on taxation depending on who provides it.⁷ Understanding both those whom taxpayers trust on tax and how likely they are to consult them is likely to be useful in identifying ways of increasing overall trust in the tax system. For example, it may help tax authorities identify potential partners for taxpayer education initiatives, as OECD research has indicated that such initiatives in partnership are likely to increase success.⁸ This section looks at the levels of trust and frequency of consultation in nine different potential sources of information on tax.

⁷ See Jasmin Vietz and Ingrid Home Sjursen, *Leveraging Religious Leaders to Increase Voluntary Tax Compliance: Experimental Evidence from Tanzania*, ifo Working Papers 415, 2015.

⁸ OECD (2021), [Building Tax Culture, Compliance and Citizenship: A Global Source Book on Taxpayer Education](#), Second Edition, OECD Publishing, Paris.

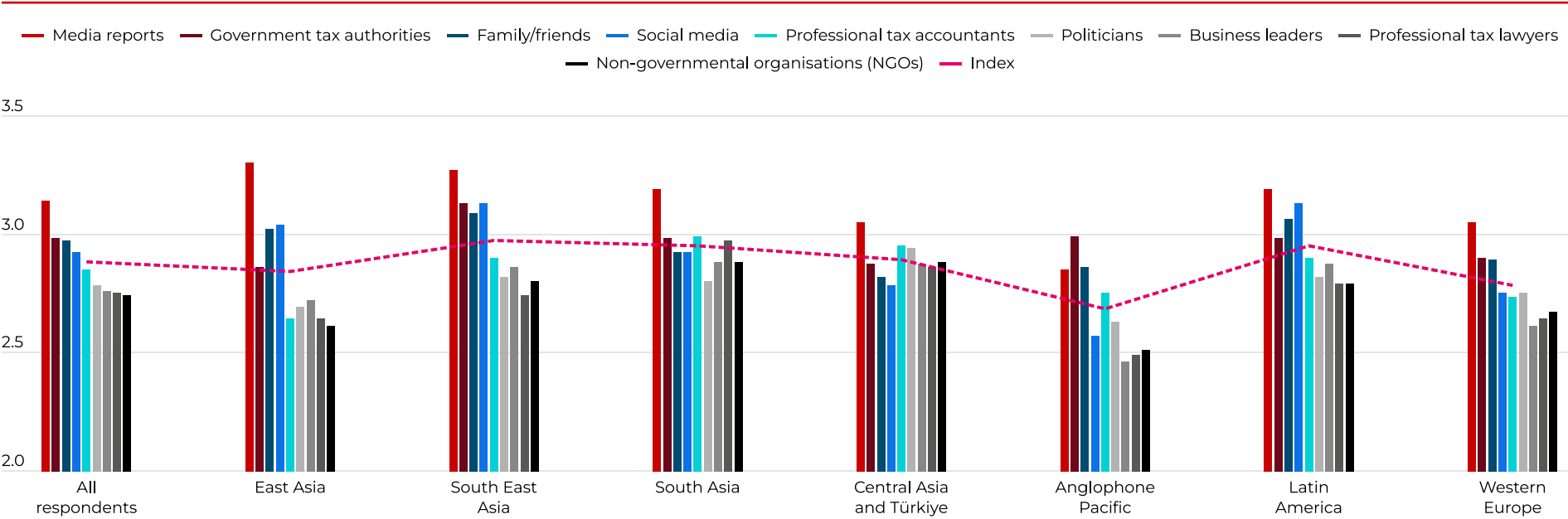
Overview

- **Relative levels of trust were broadly consistent across the countries, with accountants, lawyers and family and friends the most trusted, politicians and social media the least.**
In all regions except Central Asia (where they were third) professional tax accountants were the most trusted source of information on tax. Tax lawyers were the second most trusted source in all regions except Western Europe (where they were third) and family and friends were the in the top three most trusted sources in all regions except South East Asia (where they were fourth). Politicians and social media were the two least trusted sources in all regions, politicians being the least trusted in all regions except Western Europe and Anglophone Pacific.
- **Net levels of trust vary significantly across countries, with generally higher levels of trust in South East Asia.**
For all sources the net trust levels varied significantly between countries, this was least for family and friends (between net 23% positive trust and net 63% positive trust) and most for social media (between net minus 44% and net positive 47%). For all sources the net trust levels were highest in South East Asia, and generally lowest in Western Europe.
- **Views were most polarised on tax authorities and politicians.**
In 13 countries (7 in Asia) there were more than 7.5% of respondents for each of both high levels of trust and high levels of distrust in the tax information provided by the tax authorities. Views on politicians were the next most polarised, which had more than 7.5% of respondents for each of both high levels of trust and distrust across eight countries (all in Asia).

- **The most trusted sources were not the most consulted.**
While accountants and tax lawyers are the most trusted sources they are not consulted so frequently. Out of the nine sources accountants are the fifth most consulted overall, though second most consulted in South Asia and Central Asia; tax lawyers are the second least consulted overall, though fourth most consulted in South Asia. Family and friends are the only one of the three most trusted sources that is also in the top three of most consulted. While social media is trusted much

less it is the fourth most consulted source of information, and in 10 countries social media is both one of the three least trusted and the three most consulted sources of information on tax. While this is perhaps not surprising, as there are costs to consulting accountants and lawyers which will limit access, compared with social media, it does highlight the challenge that many people may be getting information from untrustworthy sources, which may affect their views and understanding of the tax system.

Figure 3.1: Average frequency with which respondents use the respective sources to obtain information about tax laws and regulations. Chart shows average values for responses from 1 (Never) to 5 (Very frequently)



 Regional and country specific data can be explored [HERE](#)

Politicians

- **In only seven countries, all in Asia, do politicians have a positive net trust rating.** The seven countries with a net positive trust in politicians were China (net 40% trust), India (net 6% trust), Singapore (net 23% trust), Viet Nam (net 45% trust), Kyrgyzstan (net 18% trust), Uzbekistan and Azerbaijan (both net 7% trust). Levels of distrust in politicians were especially high in Latin America and Western Europe where in all countries (except the UK) more than 50% reported distrust in politicians.
- **Even in the countries where politicians are more trusted, they are still relatively less trusted than other sources of information on tax.** In all countries except China (where they are the fifth most trusted), Viet Nam (where they are seventh) Uzbekistan (where they are sixth) politicians are either the eighth or ninth (out of nine) most trusted source of information on tax.
- **Trends in levels of trust in politicians vary between regions.** In Latin America trust in politicians has been increasing, albeit from a very low base, while in Central Asia and Türkiye trust levels have fallen with each successive survey. In East Asia a sharp fall in trust in Korea, from net 17% trust to net -41 distrust exaggerated a slight decline in trust in the other countries of the region.
- **Politicians are among the least consulted sources of information on tax, except in Central Asia.** While politicians are the second most frequently consulted source of information in Kazakhstan and Türkiye, and fourth or fifth (of nine) in the other countries in the region, outside Central Asia politicians are generally among the least frequently consulted, especially in South Asia where they are among the three least frequently consulted sources in all countries (Figure 3.1).

Figure 3.2: Percentage of respondents who trust/distrust politicians about the tax system (Neutral responses not shown)

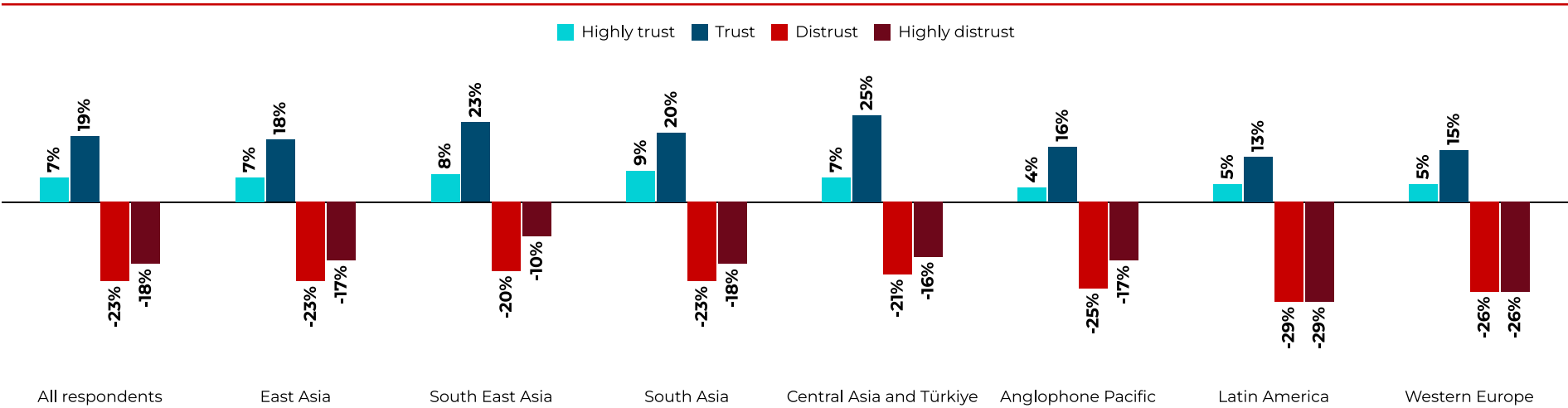
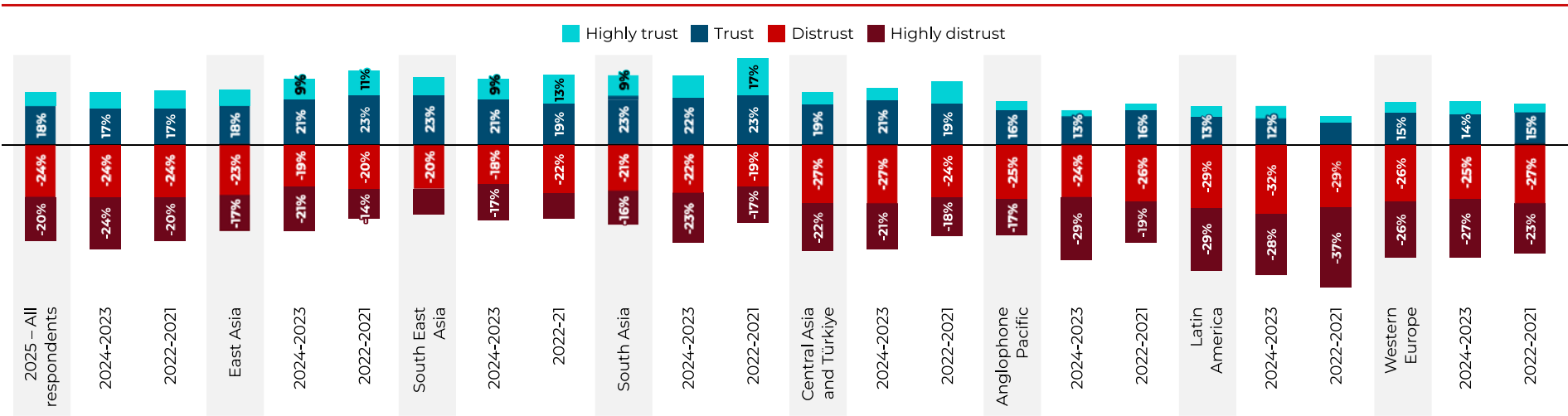


Figure 3.2a: Percentage of respondents who trust/distrust politicians about the tax system (compared with previous years)



These charts exclude Azerbaijan, Bangladesh, Kyrgyzstan, Nepal, Singapore, Sri Lanka, Thailand and Uzbekistan. Historical data for Kazakhstan, Malaysia, Pakistan, the Philippines and Viet Nam was gathered in 2022 and 2024, and all other countries in 2021 and 2023.

Tax Authorities

- In all bar four countries the tax authorities were more trusted than not, but there is very high variation.** The variation in net trust in tax authorities as a source of information on tax ranged from -40% distrust in France to a positive 71% trust in Viet Nam. Only social media have a higher variation in net trust. Net trust was positive in all countries except Japan, Argentina, Brazil and France. Respondents in Brazil and France had the most polarised views with trust and distrust responses both receiving over 35% of responses.
- On average the tax authorities are the second most commonly consulted source of information (after the media), but this varies.** The tax authorities are the most frequently consulted source of information in all three Anglophone Pacific countries, but not in any other countries. While in most of the other countries (21) the tax authorities are the second, third or fourth most frequently consulted, they tend to be less frequently consulted in Central Asia, where they are the fifth most frequently consulted in Kazakhstan, seventh in Uzbekistan and eighth (of nine) in Azerbaijan.
- Levels of trust in tax authorities follow the trends for politicians in most regions.** Across the 21 countries where previous data is available, levels of trust have increased between each survey in Latin America while levels of distrust have decreased; the opposite is seen in Central Asia and Türkiye. South Asia, Western Europe and Anglophone Pacific regions have all shown a recovery in net trust levels since falls in the 2023-24 survey round. Only South East Asia shows a fall in trust this year after an improvement in 2023-4.

Figure 3.3: Percentage of respondents who trust/distrust their government tax authorities about the tax system (Neutral responses not shown)

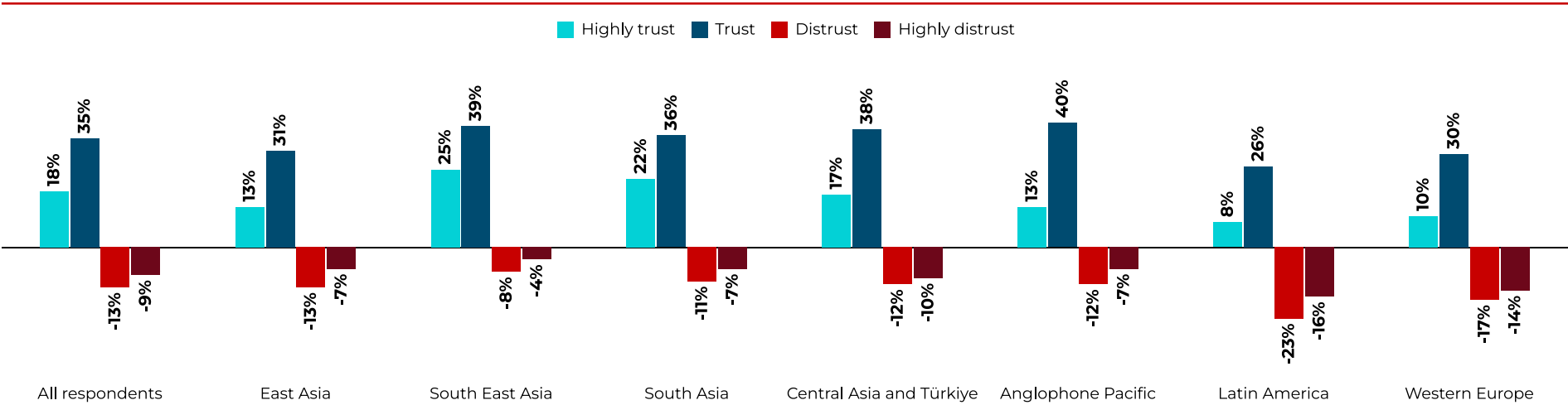
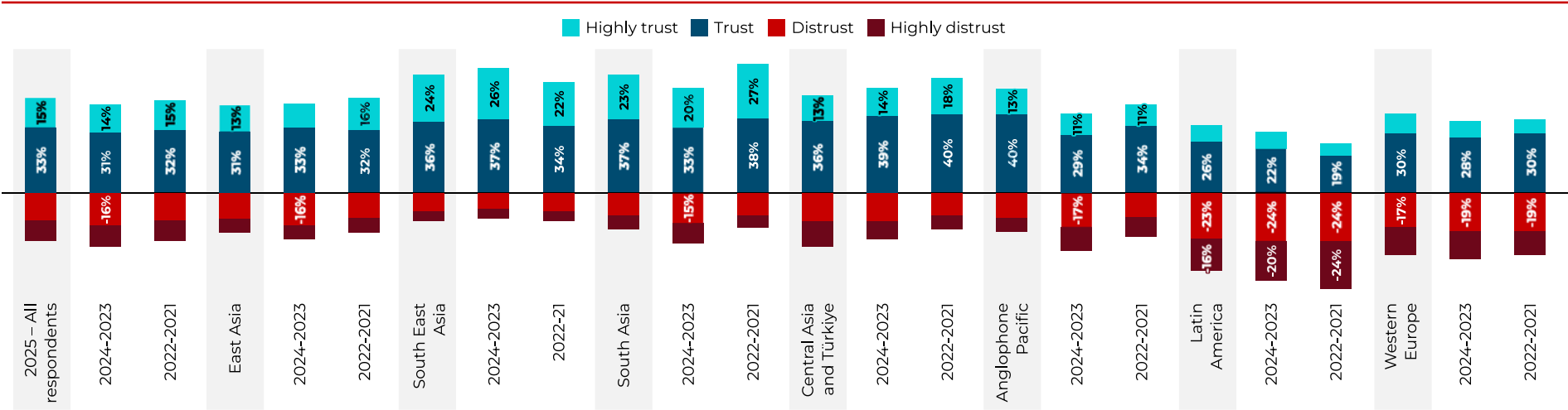


Figure 3.3a: Percentage of respondents who trust/distrust their government tax authorities (compared with previous years)



These charts exclude Azerbaijan, Bangladesh, Kyrgyzstan, Nepal, Singapore, Sri Lanka, Thailand and Uzbekistan. Historical data for Kazakhstan, Malaysia, Pakistan, the Philippines and Viet Nam was gathered in 2022 and 2024, and all other countries in 2021 and 2023.

Accountants

- Accountants were the most trusted source of information on tax in all except nine countries, and never less than the fourth most trusted. In every country accountants had net positive trust, ranging from 21% in France to 79% in Malaysia, and in only three countries, Japan, Uzbekistan and France did fewer than 50% of respondents indicate trust in accountants. Views on accountants were most polarised in Uzbekistan where 49% indicated trust in accountants while 26% indicated distrust.
- Trust in accountants is increasing in all but one region. Across the 21 countries where previous data is available, levels of trust in accountants have increased in all regions but Central Asia and Türkiye, which is also the only region where levels of distrust have increased since 2022/2021. Net levels of trust have shown the strongest improvement in Western Europe, from 22% net trust up to 41% net trust.

 Regional and country specific data can be explored [HERE](#)

Figure 3.4: Percentage of respondents who trust/distrust professional tax accountants about the tax system (Neutral responses not shown)

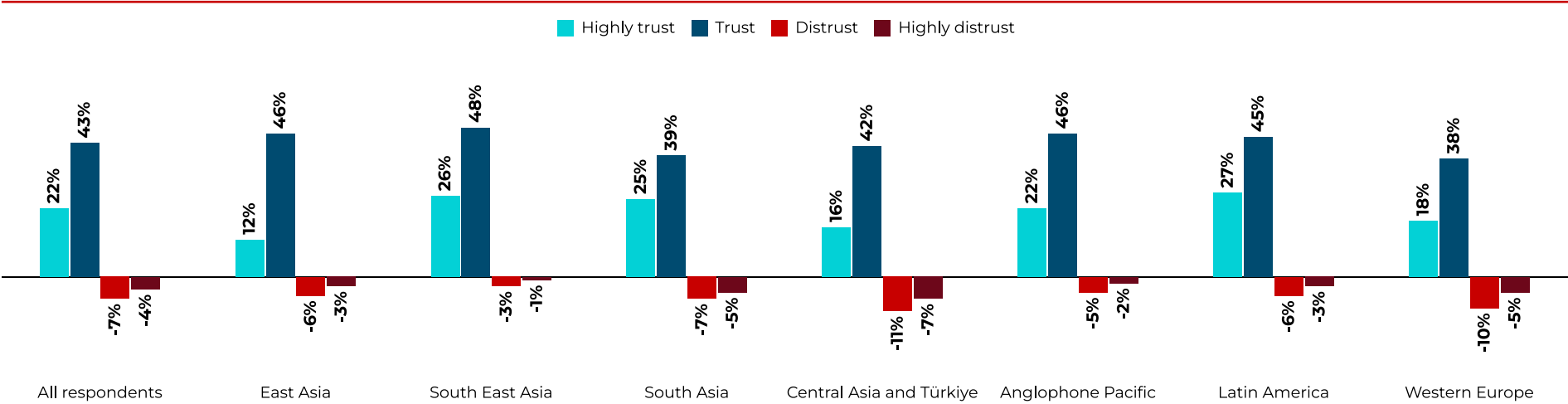
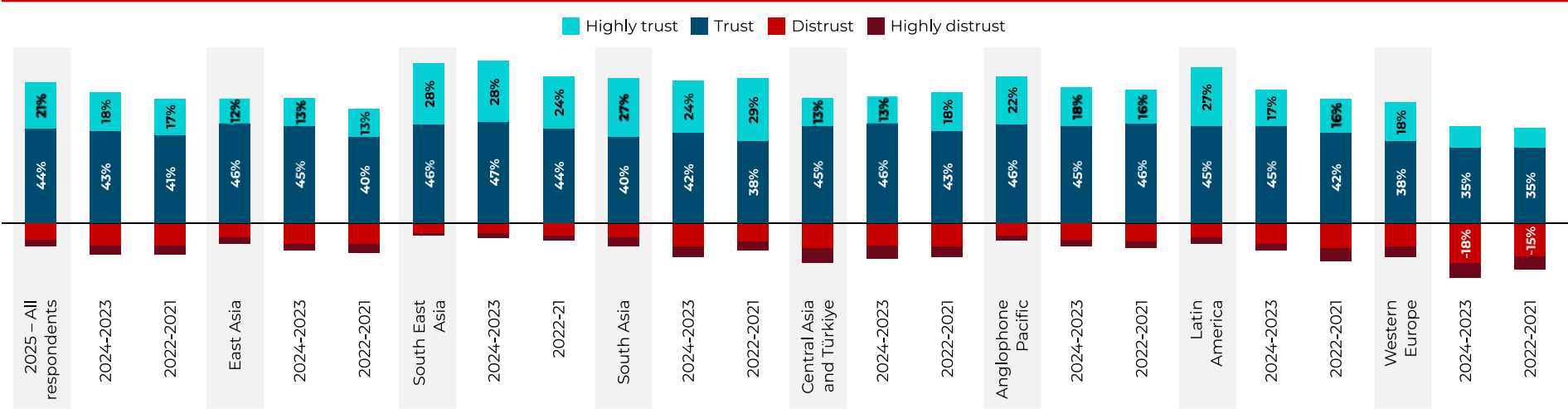


Figure 3.4a: Percentage of respondents who trust/distrust professional tax accountants (compared with previous years)



These charts exclude Azerbaijan, Bangladesh, Kyrgyzstan, Nepal, Singapore, Sri Lanka, Thailand and Uzbekistan. Historical data for Kazakhstan, Malaysia, Pakistan, the Philippines and Viet Nam was gathered in 2022 and 2024, and all other countries in 2021 and 2023.

■ **Respondents in all countries agreed that accountants contribute to making tax systems more effective, efficient and fairer, especially in South East Asia and Latin America.** In all countries in both South East Asia and Latin America the net agreement was over 58% for the role of accountants in contributing to each of a more effective, efficient and fairer tax system. Outside of these regions this level was only exceeded in China and India. Western Europe had the lowest level of agreement with net agreement averaging between 25%-33% for the contribution to effective (31%), efficient (33%) and fairer (25%) tax systems.

Figure 3.5a: Percentage of respondents who agree/disagree with the statements that the work of accountants contributes to a more effective tax system

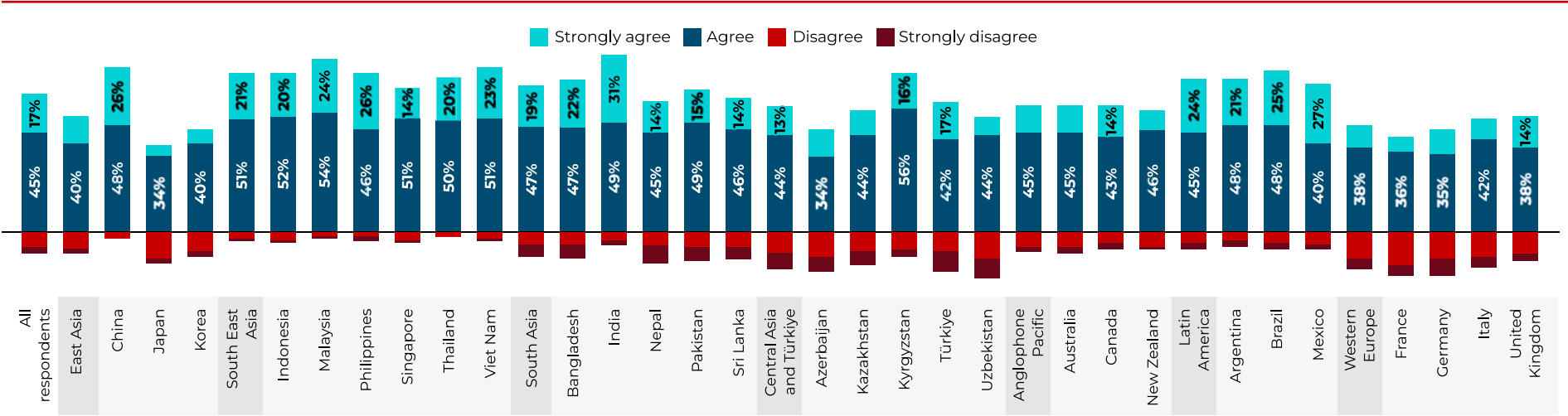
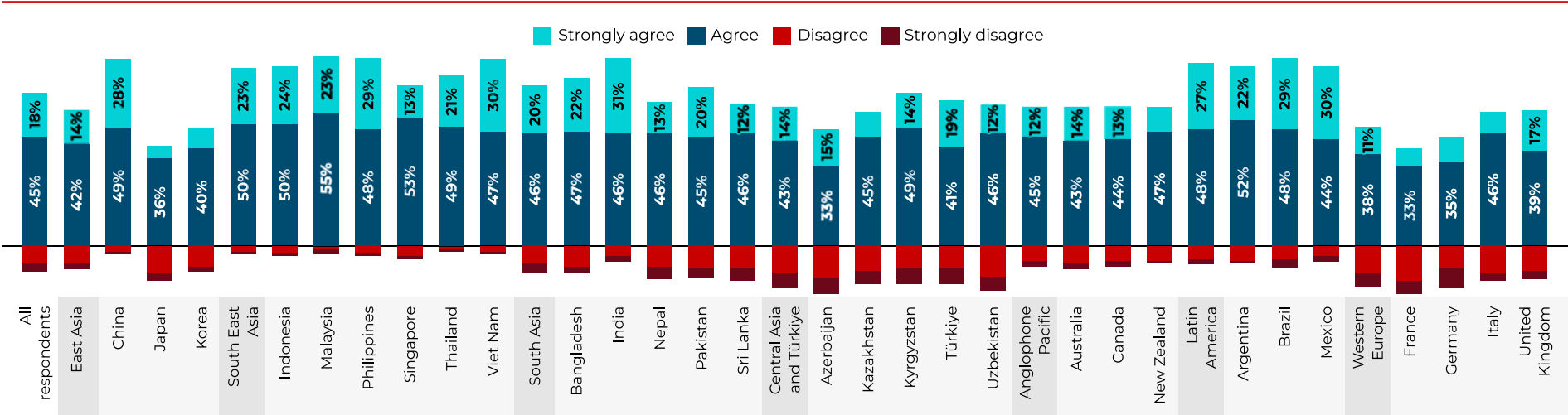
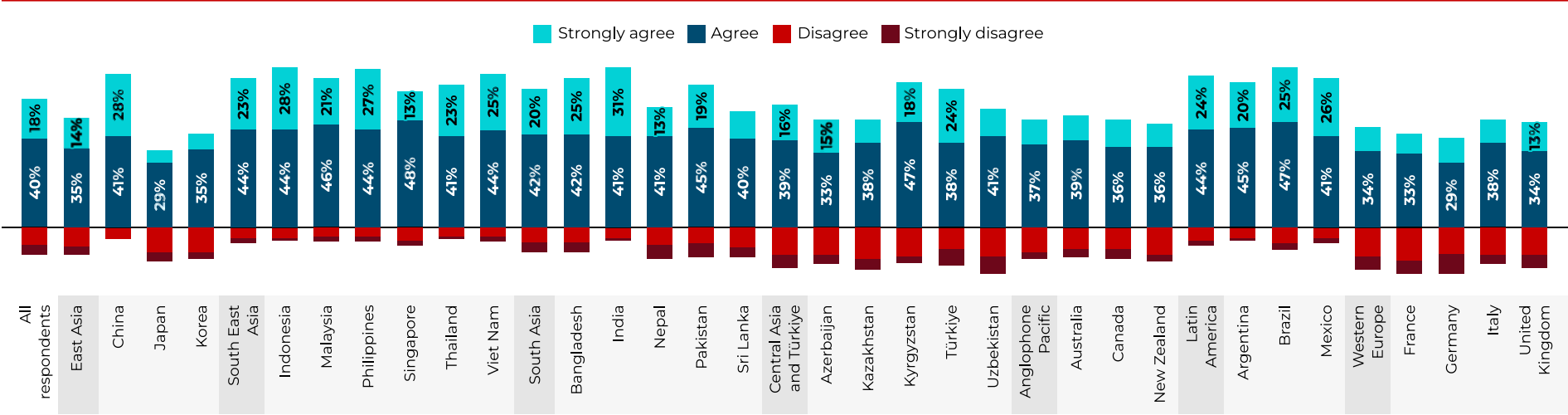


Figure 3.5b: Percentage of respondents who agree/disagree with the statements that the work of accountants contributes to a more efficient tax system



■ **Respondents are slightly less likely to agree that accountants contribute to a fair tax system than that they contribute to efficiency and effectiveness.** In all but two countries (Azerbaijan and Türkiye) respondents were less likely to agree that accountants contribute to a fair tax system, on average this was by a margin of eight percentage points, though less in South and Central Asia, and higher in Anglophone Pacific.

Figure 3.5c: Percentage of respondents who agree/disagree with the statements that the work of accountants contributes to a fairer tax system

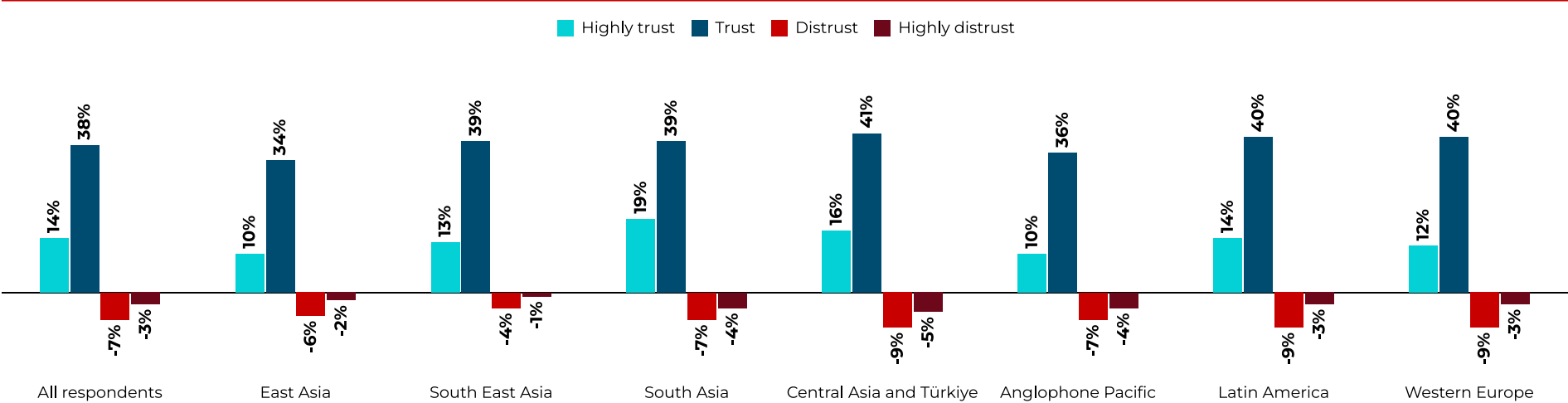


Family and friends

- **Trust in family and friends showed a net positive result in every country in the survey, with the least variation.** The net trust in family and friends as a source of information on tax ranged from 23% in Azerbaijan to 62% in India; this was the smallest range for any of the nine sources of information.
- **Family and friends were less frequently consulted in Asia than beyond.** Family and friends were the second or third most frequently consulted source of information for all the countries beyond Asia (except Australia where they are fourth) but are in the top three most frequently consulted for only 5 of the 19 countries in Asia. Family and friends were least frequently consulted in Central Asia (apart from Kazakhstan).

 Regional and country specific data can be explored [HERE](#)

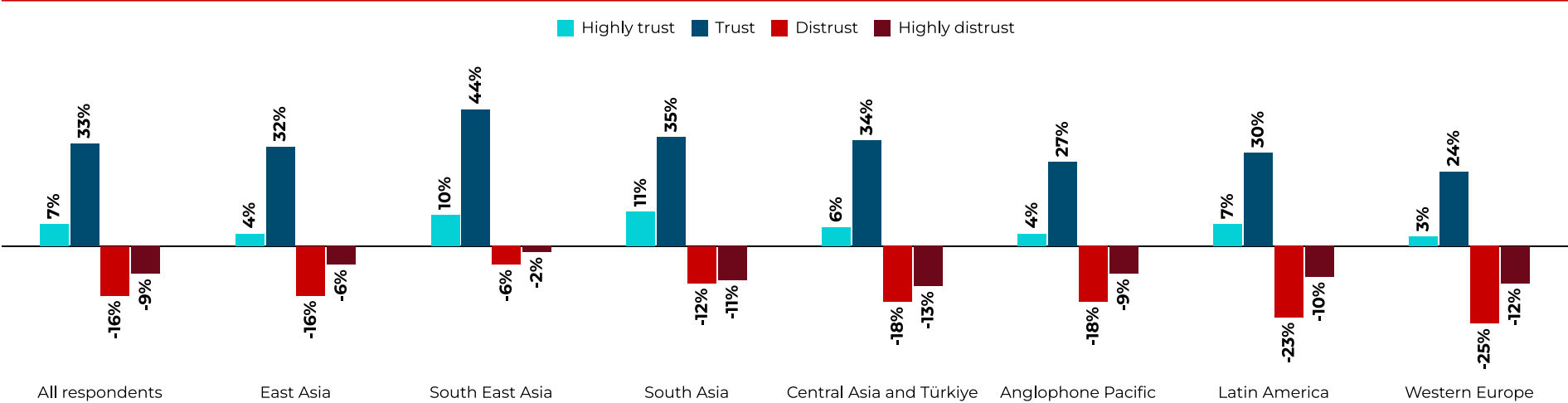
Figure 3.6: Percentage of respondents who trust/distrust family and friends about the tax system (Neutral responses not shown)



Media and Social Media

- Media reports were the most frequently consulted source of information on tax in 22 of the 29 countries, and in all regions except the Anglophone Pacific. In all countries the media were in the top three most frequently consulted sources for information on tax, and while it was the most consulted in the vast majority of countries, it was second or third in all three countries in the Anglophone Pacific, where the tax authorities was the most frequently used source of information for all three countries.
- The use of social media as a source of information on tax varies significantly, from relatively frequently used in East and South East Asia and Latin America to the least used in Central Asia. Social media was in the top three most frequently consulted sources of information on tax in all except one country (Singapore) in East and South East Asia and Latin America, being the most frequent in Thailand and Brazil. In contrast social media were the least frequently consulted source in three of the countries in Central Asia (fourth in the other two).
- In all countries the media reports were less trusted than consulted. While media reports were generally the most consulted source of information in all countries, they ranked lower in terms of the level of trust. This was especially marked in South Asia and Western Europe, where media reports were at least five places lower in ranking of trust than in their ranking of frequency of consultation. Social media showed a similar pattern, though there were four countries (Nepal Pakistan, Kyrgyzstan and Uzbekistan) where social media were ranked higher for trust than frequency of consultation and one (Azerbaijan) where social media was ranked as trusted as consulted.

Figure 3.7: Percentage of respondents who trust/distrust media reports about the tax system (Neutral responses not shown)



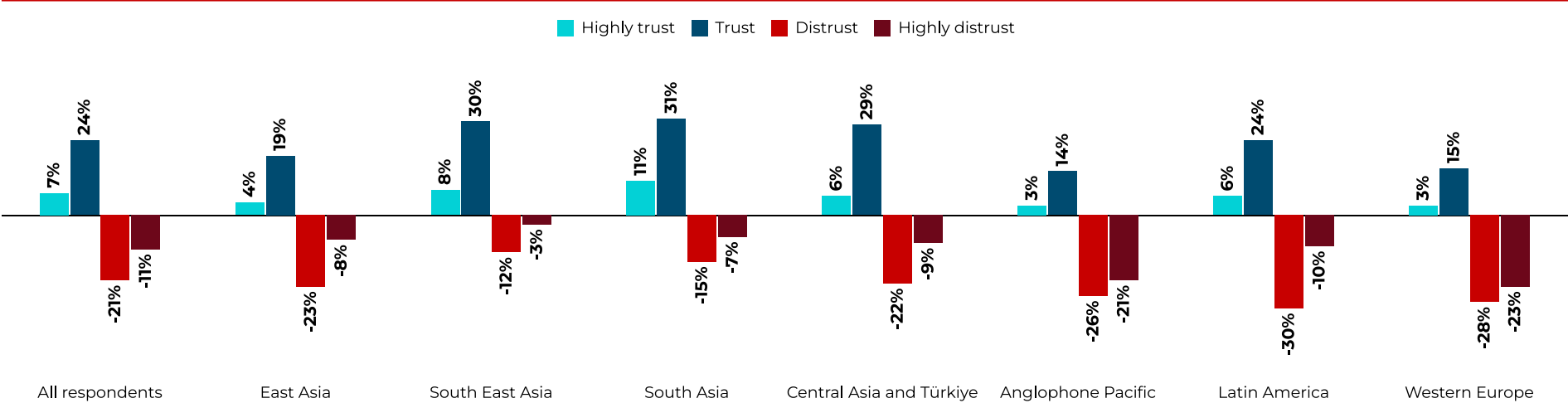
■ **Social media form one of the two least trusted sources of information in all except nine countries, and has the biggest range of net trust levels across countries.** In 14 of the 29 countries surveyed, respondents had a net negative trust value for social media (compared with seven for countries media reports) with the values ranging from a net minus 44% distrust in France to a positive 47% trust in Indonesia. Even where trust was positive, however, social media were still less trusted than other sources; they were ranked highest in Indonesia where they were the fifth most trusted source of information on tax.

■ **Media reports were trusted more than social media as a source of tax information in all except two countries.** Only in Pakistan and Türkiye were people more likely to trust social media than media reports, and in both cases by small margins. In both South Asia (3pp) and Central Asia and Türkiye (5pp) the difference in net trust levels between media and social media was much smaller than in the other regions (from 14pp in Latin America to 34pp in Anglophone Pacific).



Regional and country specific data can be explored [HERE](#)

Figure 3.8: Percentage of respondents who trust/distrust social media about the tax system (Neutral responses not shown)

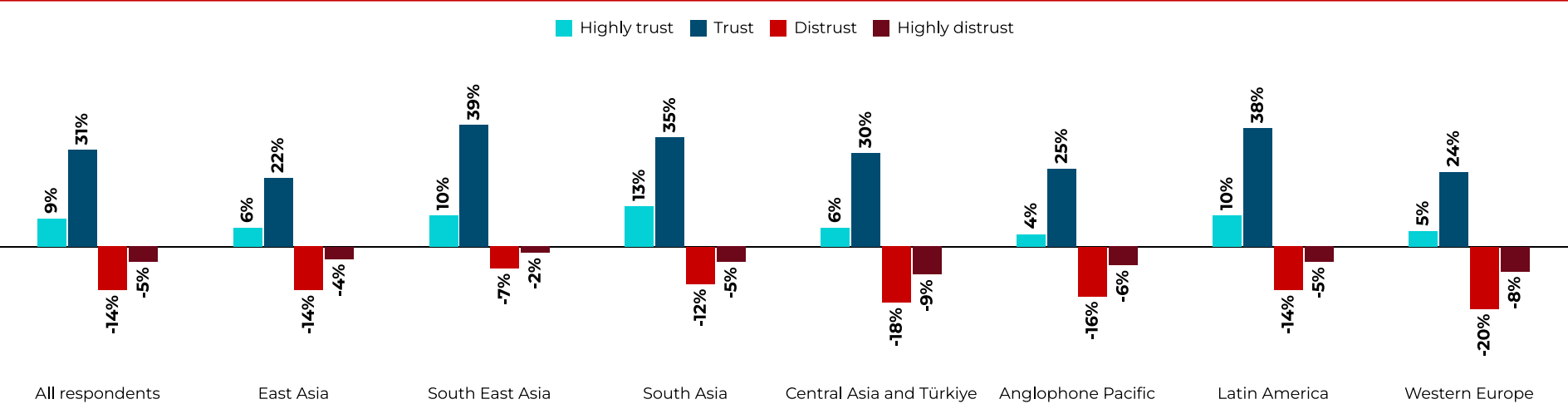


Business leaders, NGOs, lawyers

- Professional tax lawyers were on average the second most trusted, but also second least frequently consulted source of information on tax. In all except one country (Kyrgyzstan where they were fourth) tax lawyers were in the top three most trusted sources of information on tax, and in four countries they were the most trusted. In all except six countries tax lawyers were in the three least frequently consulted sources, four of these exceptions being in South Asia: tax lawyers were in the top three most frequently used sources of tax information in Bangladesh, India and Pakistan.
- Business leaders were more likely to be trusted than consulted on taxation. In 20 of the 29 countries business leaders ranked higher in the level of trust than in the frequency of consultation on taxation. In 23 of the countries surveyed business leaders were ranked in the middle (fourth, fifth or sixth most trusted source of information), but were also ranked in the bottom three for most frequently consulted these countries. Business leaders were particularly infrequently consulted in Western Europe and the Anglophone Pacific, and most frequently consulted in Uzbekistan where they were second.

 Regional and country specific data can be explored [HERE](#)

Figure 3.9: Percentage of respondents who trust/distrust business leaders about the tax system (Neutral responses not shown)

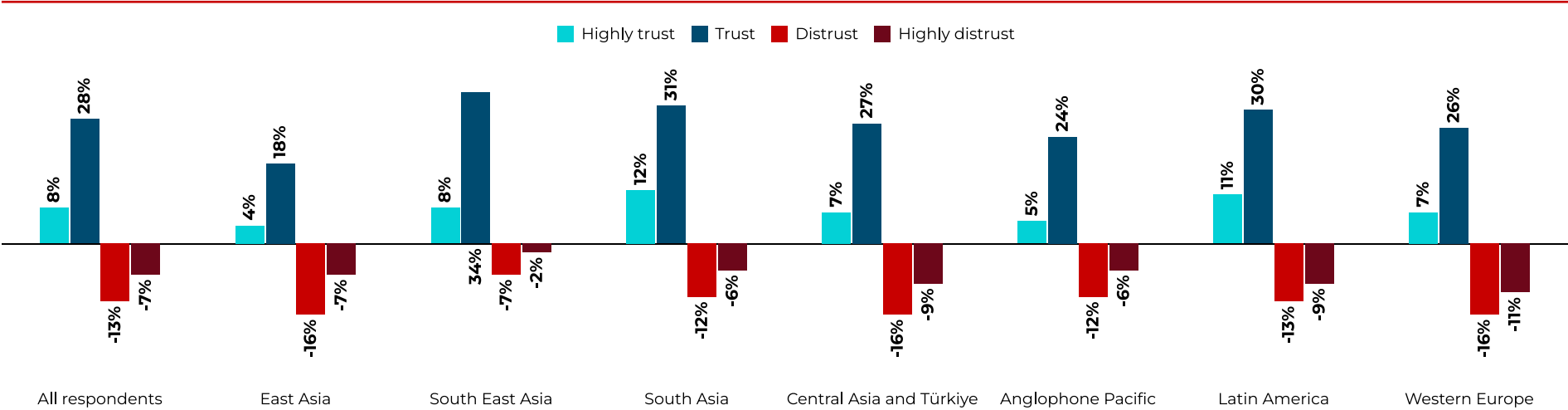


- **NGOs were more trusted outside Asia.** NGOs were in the four least trusted sources of information on tax in all except three of the countries in Asia, Bangladesh, Philippines and Türkiye. For the non-Asian countries in the survey, only in Germany were NGOs among the four least trusted sources, in every other country, NGOs were either the fourth or fifth most trusted source of information on tax.
- **NGOs were on average the least frequently consulted source of information, though this was less true in Central Asia.** NGOs were among the four least frequently used sources of information on tax in all countries outside Central Asia (except Nepal, where they were third). In Central Asia, NGOs were slightly more frequently consulted, being the third most frequent source in Azerbaijan and fifth most frequent in Uzbekistan and Türkiye.



Regional and country specific data can be explored [HERE](#)

Figure 3.10: Percentage of respondents who trust/distrust non-governmental organisations (NGOs) about the tax system (Neutral responses not shown)





4. Regional trends and conclusion

This edition of the Public Trust in Tax survey has highlighted the diversity of attitudes towards tax in Asia, as well as insights into countries beyond Asia.

Last year's edition showed remarkable consistency of attitudes on tax across 16 Latin American countries; this year has demonstrated that attitudes on tax are much more varied across Asia. While in general attitudes towards tax tended to be more positive than in compactors in Latin America and Western Europe, there was significant variation.



- **In general, respondents in the South East Asian countries (and China) tended to have the most positive views and experience of the tax system, both in Asia, and in comparison with countries beyond Asia.**

While there was diversity within the six countries in the South East Asian sample, with the Philippines generally being somewhat less positive, in general the South East Asian countries were the most positive in both belief in, and experience of, the fiscal contract, as well as the performance of the tax administration. South East Asian countries were also generally the most trusting of all sources of information on tax. China in general showed similar patterns of responses to the South East Asian countries, while Japan and South Korean views were often more aligned to those in Western Europe.

- **Respondents in South Asian countries, on average, tended to have positive views and experiences, but there was often a significant difference, with those in Bangladesh and India having more positive views than those in the other three countries.** While respondents in Bangladesh and India tended to be very positive about the experience of fiscal contract for example, perceiving taxes as being spent for the public good, those in Nepal and Pakistan tended to be more negative, while those in Sri Lanka were often somewhere in-between. There was a similar divide in the experience of tax administration where respondents in India were the most positive across all questions, followed by Bangladesh, and the other three further behind. Respondents in Bangladesh and India were also more

likely to trust all sources of information on tax, though there was pretty strong consistency across the region on the relative levels of trust. In some areas however there was strong consistency across the South Asian countries, including the importance of morals in tax, and the justification for cheating on taxes.

- **Those in the Central Asian countries and Türkiye were on average less positive towards the tax system than those in other regions in Asia,** but there was strong variation in some cases. Results for the Central Asian countries need to be treated with a bit more care as owing to smaller sample sizes for Kyrgyzstan, Uzbekistan and Azerbaijan, they are not as robust. Nonetheless, there were some clear trends. Respondents in Kazakhstan and Türkiye generally showed a less positive view of the functioning of the fiscal contract than those in the other countries. In their practical experience of the tax system there was fairly close consistency, however, with generally positive views, though Azerbaijani respondents were noticeably less positive than the other four.

- **Japan and South Korea often showed similar perceptions to Western European respondents.** Across many areas, on the views and experience of the fiscal contract and the tax administration, the lower levels of trust in the different sources of information on tax, and views on equity and the tax treatment of high-income individuals and MNEs the responses in Japan and South Korea were generally closer to those in Western Europe than those in the rest of Asia.

- **The findings from the previous report on Latin America are maintained.** While there were only three Latin American countries in the sample this year, the trends seen in last year's in-depth focus on Latin America⁹ were repeated. The Latin American countries generally have the most negative views and experiences of the tax system. While the absolute levels of trust in the different sources of information on tax are lower than in most Asian countries, they were often similar, or slightly higher, than those in Western Europe and the Anglophone Pacific.
- **The Anglophone Pacific countries were clearly distinct from other regions.** The three countries in this grouping tended to show similar responses across the survey, but their responses were not especially similar to countries in other regions. Because of similarities of GDP, the Anglophone Pacific countries might have been expected to yield similar results to those in Western Europe, but their responses did not always match those of respondents in countries of similar wealth. Respondents in the Anglophone Pacific countries were much more positive about their experience of both the fiscal contract and the tax administration for example. Here, they appeared more similar in attitude to those in South East Asian countries than Western European ones. The Anglophone Pacific countries still looked more like Western Europe in their respondents' views on the equitableness of the tax system and the tax treatment of MNEs. It is also notable that they were the only three countries where the tax authority was the most frequently consulted source of information on tax.

- **While the survey has therefore shown significant diversity of views, there are also a few fairly consistent findings that are likely to be important in increasing public trust in tax. These include who is most and least trusted and consulted on tax, the support for the idea of the fiscal contract, and the willingness to use tax policy for a range of purposes, but also support for international collaboration on tax.** There was universal (or almost universal) agreement across the countries surveyed that politicians, media and social media were the least trusted sources of information, and accountants and friends and families more trusted, that people support the fiscal contract idea at the heart of taxation, and that tax policy should be used to encourage a range of objectives, but not at the expense of international collaboration on taxation.
- **This highlights the importance of encouraging and improving the dialogue on taxation.** Finding the right balance between tax competition and cooperation requires both technical and political dialogue and negotiations, which are likely to be easier in an environment where information can be trusted. Yet currently most people are not getting their information on tax from the sources they trust the most. ACCA, CAANZ, IFAC and the OECD are committed to playing our roles in both continuing to explore these issues of trust in tax, and contributing to further dialogue and engagement to increase trust in tax. To that end for the OECD this report is the first phase of a new project on tax morale in Asia, which will discuss the data in this report with stakeholders in the region to better understand the context and drivers behind these results.

9 IFAC/ACCA/OECD (2024), [Public Trust in Tax 2024 – Latin America and Beyond 2024](#), OECD Publishing, Paris.



Previous editions.

This report builds on and expands previous surveys of Public Trust in Tax

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