Tax Literacy and Education
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Tax Morale and Compliance

- Does not depend on sophistication of tax system but moving forward between levels of states can be directly linked to tax morale as citizens refuse to comply and have low morale where governance is poor...direct link also to literacy
- Question of perception not always reality
Defining Tax Literacy

- To help provide information about tax
- Not to support any particular type or amount of taxes
- Explain a domestic system
- Explain a regional and international system and how it impacts on those being informed
- Not just tax revenue but also tax expenditure
Placing A State

- Primitive State - security for services
- Domain State - semi knowledgeable people
- Tax state - knowledge mixed: some very knowledgeable
- Fiscal State - Very knowledgeable population
Rwanda

- Pre-colonial era = Domain and Tax State
- Colonial Era = Domain and Tax State (different system)
- Independent State = Domain and Tax State
- Post 1994 = Tax and Fiscal State with Tax literacy project
Methods of Tax Literacy: Stage 1

- Brochures
- Leaflets
- Talk Shows
- Taxpayers Days
Methods of Tax Literacy: Stage 2

- Tax Friends Clubs
- Tax Advisory Council
- Cartoon Books
Methods of Tax Literacy: Stage 3

- Tax Curriculum
- School Competitions
- Friendly Visits
- Tax Info Centre
- Town Hall Talks
CRAFT

Capacity for Research and Advocacy on Fair Taxation

Oxfam Novib Project: Purposes

organize platforms nationally and regionally

develop good relations within the government and private sector

build alliances with researchers, media, specialists, unions, political platforms

popularize the tax debate and expand on civic education on taxation

link the taxation debate to the expenditure tracking and budget monitoring and trade

come up with alternative policy proposals

develop capacity
Craft Objectives

**Overall objective:**
More democracy, accountability and responsiveness
Fairer taxation, more effective combat of evasion and corruption
More public revenues (and less uncontrolled outflow) for pro-poor policies
More transparency

**Specific objective:**
support and strengthen civil society’s capacity and alliance building, for
effective advocacy on tax justice
policy and regulations to increase tax revenues fairly
raise transparency and public awareness on malpractices and injustice
linkages between government and civil society

**Countries identified:**
Egypt, Uganda, Rwanda, Mozambique, Angola, Senegal, Mali
Conclusion

1. Continually ongoing process
2. Case by case basis
3. Rwandan model
4. Possible South Sudanese application