

## *Foreword*

Taxpayer education is rapidly becoming a strategic business line of tax administrations. As governments and their tax administrations the world over are exploring alternative approaches to complement traditional enforcement-based techniques, they turn to taxpayer education programmes to improve tax compliance and tax morale.

In parallel, tax administrations have gradually undergone a transformation from being tax collection agencies to becoming service providers for citizens, positioning themselves as the bridge between the state and the citizens. This reflects the growing awareness that tax collection can also enhance accountability between citizens and the state, in addition to raising the revenue needed to fund essential services.

*Building Tax Culture, Compliance and Citizenship: A Global Source Book on Taxpayer Education* captures this change of approach through a sample of innovative ideas for taxpayer education from Asia, the Baltic region, the Caribbean, Latin America, the Middle East, North Africa and sub-Saharan Africa. It focuses on activities for citizens conducted by national tax administrations as well as on the issues of how and why taxes have to be paid, with strong links to the social expenditure aspect of the public finance equation.

This report is a key output of the OECD's Task Force on Tax and Development, which was created in 2010 to reflect the importance of strengthening domestic resource mobilisation as a means for countries to define their own development agenda. The Task Force advises the OECD on how to improve the enabling environment for developing countries to collect taxes fairly and effectively.

We hope this report can further contribute to the emerging global discussion and literature on the importance of taxpayer education and its role in modern tax collection strategies. We would like to stress the significance of development co-operation in supporting tax systems in developing countries. We hope this source book will serve as a guide to development practitioners on how to include taxpayer education modules in their future development co-operation programmes and that it can be an inspiration for the development of strategies, outreach and literacy campaigns.



## *Acknowledgements*

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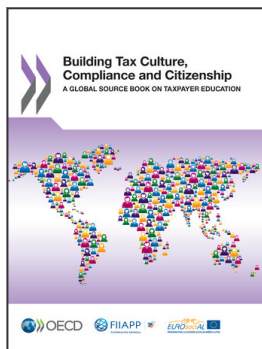
This book would not have been possible without the essential contributions of the dedicated, hard-working officials in 28 tax administrations the world over, whose responsibility is to convince their fellow citizens that paying their taxes is important for them as individuals and for the good of their country, and to demonstrate to them that it is becoming ever easier to do so given new technologies. In some cases they must also convince their own senior management that taxpayer education is in the long-term strategic interest of the tax administration itself. These men and women provided essential inputs for this publication by taking the time to fill in surveys and templates and answer questions.

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