

## Annex A. Summary of the initiatives reviewed

## Teaching tax

Table A A.1. Teaching tax to students

Title of the initiative	Country	Short summary	Partners	Evaluation	Lessons learnt	Useful links
Training for Teachers and Students	Argentina	Introducing fiscal education to the school population to help develop a more supportive and responsible society that understands taxation better.	NGOs Government ministries Revenue administrations	External	Taxation is not only a subject handled and understood by experts.	<a href="https://www.afip.gob.ar/educacionTributaria/capitacion-docente/capitacion-virtual.asp">https://www.afip.gob.ar/educacionTributaria/capitacion-docente/capitacion-virtual.asp</a>  <a href="https://www.afip.gob.ar/educacionTributaria/capitacion-docente/material-para-descargar.asp">https://www.afip.gob.ar/educacionTributaria/capitacion-docente/material-para-descargar.asp</a>
Future Generation Taxpayers	Australia	Including tax and super in the school curriculum.	Schools	No		
An Emerging Online Presence	Chile	Teaching tax-related matters with two web portals: one aimed at teachers and parents, and one aimed at primary school children.	Academic institutions	No	Citizens value the fact that the tax administration is concerned with teaching taxpayers about their duties and rights. The program is long-term, so it is important to plan actions that point to its permanence.	<a href="http://www.sii.cl/destacados/sii_educ/">www.sii.cl/destacados/sii_educ/</a>
Culture of Contribution in Schools	Colombia	Building tax culture from an early age by strengthening tax education in primary and secondary schools so that children develop an appropriate fiscal competency.	Government ministries EUROSociAL	Internal		<a href="https://www.dian.gov.co/atencionciudadano/CulturaContribucion/Cultura-de-la-Contribucion/Paginas/Cultura-de-la-Contribucion-en-la-Escuela.aspx">https://www.dian.gov.co/atencionciudadano/CulturaContribucion/Cultura-de-la-Contribucion/Paginas/Cultura-de-la-Contribucion-en-la-Escuela.aspx</a>
ibute my Country, Games Room and others	Costa Rica	Teaching young children the importance of taxation with attractive and entertaining tools such as video games.	Government ministries Academic institutions	External	It is important that citizens are well informed and that the government handles spending and investment in a way that makes citizens feel the need for respecting their duty of paying taxes.	

Title of the initiative	Country	Short summary	Partners	Evaluation	Lessons learnt	Useful links
The Tax Education Diploma - Teaching Teachers to Teach Tax	El Salvador	Training accounting and business teachers, and students in mid-level education, both onsite and online.		External	The potential of this initiative is not properly weighted by the authorities and is treated as something marginal. Continuous improvement is needed, and creativity is essential in light of budget constraints.	<a href="https://www.mh.gob.sv/">https://www.mh.gob.sv/</a>
Tax campus website for young people	Finland	Introducing the concepts of taxation in a positive way to 15-25 year-olds using the Taxcampus website.	NA	Internal	Setting up a new website and attracting people to it is difficult.	<a href="https://www.verokampus.fi">https://www.verokampus.fi</a>
Teaching Materials for Pupils	Germany	Providing teaching materials that allow pupils to build basic knowledge about financial policy, the tax system and the federal budget.		Internal		<a href="https://www.bundesfinanzministerium.de/Web/DE/Service/Publikationen/Unterichtsmaterialien/arbeitsblaetter">https://www.bundesfinanzministerium.de/Web/DE/Service/Publikationen/Unterichtsmaterialien/arbeitsblaetter</a>
Educational Programs in Primary and Secondary Schools	Greece	Developing educational programs in primary and secondary schools to foster tax awareness.	Government ministries Institute for Educational Policy EU Commission (TAXEDU)	No	A challenge for the program is the co-operation with other state bodies.	<a href="https://www.aade.gr/menoy/meletes-ereynes/ekpaideytika-programmata-gia-tin-kalliergeia-forologikis-syneidisis">https://www.aade.gr/menoy/meletes-ereynes/ekpaideytika-programmata-gia-tin-kalliergeia-forologikis-syneidisis</a>
Civil Service SAT Works for You	Guatemala	Raising present and future taxpayers' awareness about tax and building a culture of voluntary compliance.	Government ministries	Internal	By involving people in tax and customs themes, they build a certain consciousness and level of information surrounding the topic, which they can then replicate.	<a href="https://portal.sat.gob.gt/portal/servicio-civico/">https://portal.sat.gob.gt/portal/servicio-civico/</a>
Tax Education in Schools	Israel	Enhancing and promoting the importance of taxpaying among the young generation via a smartphone application.	Government ministries	External	The program should start with younger people from lower grades and not only focus on high-school students.	<a href="https://www.gov.il/en/departments/israel_tax_authority">https://www.gov.il/en/departments/israel_tax_authority</a>
Tax and School	Italy	Promoting the culture of tax legality in schools to communicate the role of future taxpayers and the importance of everyone's contribution to the tax system.	Government ministries Academic institutions	Internal		<a href="https://www.agenziaentrate.gov.it/portale/Agenzia/Agenzia+comunica/Fisco_scuola/II+progetto/">https://www.agenziaentrate.gov.it/portale/Agenzia/Agenzia+comunica/Fisco_scuola/II+progetto/</a>
STEP-School Taxpayer	Jamaica	The STEP programme is designed to change the perception of tax and demonstrate the fun side of tax.	Junior Achievement Jamaica	Internal	There is a genuine need for the programme which	<a href="http://tinyurl.com/yymtr8qw">http://tinyurl.com/yymtr8qw</a> <a href="http://tinyurl.com/y5at3fpg">http://tinyurl.com/y5at3fpg</a>

Title of the initiative	Country	Short summary	Partners	Evaluation	Lessons learnt	Useful links
Education Programme			Caribbean Organisation of Tax Administrations Technology Innovation Centre Accountants Club Northern Caribbean University		complements Jamaica's thrust towards entrepreneurship and promoting civic responsibility.	
Dispatching of NTA staff as Lecturers in Schools and Universities	Japan	Sending NTA staff to schools and universities and providing supplementary text material for tax education to help taxpayers meet their tax requirements and ensure future generations properly understand the significance and role of tax.	Government ministries	Internal		
Knowledge-Enhancing Activities for Teachers	Japan	Sponsoring seminars that train social studies teachers in order to increase the number of teachers who understand the importance of tax education and can teach it.		Internal		
Tax Essay Contest	Japan	Enhancing the effectiveness of tax education and the understanding of the role of tax with essay contests in junior and high schools.	Government ministries Private organisations	Internal		
Schools Outreach Programme	Kenya	Using a school outreach programme to promote a tax culture among future taxpayers.		Internal	The programme plays a major role in sensitising students about tax matters, but it is a long-term strategy that needs to be augmented with other programmes.	<a href="https://www.youtube.com/channel/UCAurhiLNO-2Qki0yVE5PJuQ">https://www.youtube.com/channel/UCAurhiLNO-2Qki0yVE5PJuQ</a> <a href="https://youtu.be/_tia0etiOVA">https://youtu.be/_tia0etiOVA</a>
Competition for Pupils	Lithuania	Raising the awareness of future taxpayers with a competition on the subject of taxes.	Educational institutions	No	The essay contest increases the awareness of future taxpayers.	
Ernst and Young: Young Tax Professional	Malaysia	Encouraging the next generation of tax professionals and recognising the talent of young professionals in the field of tax by honouring them with the EY-YTPY Award.		No		<a href="https://www.ey.com/en_my/careers/ey-young-tax-professional-of-the-year">https://www.ey.com/en_my/careers/ey-young-tax-professional-of-the-year</a>
Tax Fun for Children	Malaysia	Providing a fun and educational perspective on the topic of tax with initiatives such as tax camps and role playing for children.		External	The initiative addresses the way forward in creating tax awareness amongst the public as a strategic approach in	<a href="https://www.hasil.gov.my">https://www.hasil.gov.my</a>

Title of the initiative	Country	Short summary	Partners	Evaluation	Lessons learnt	Useful links
					corporate social responsibility.	
Building a Culture of Compliance - Tax Awareness at School	Mauritius	Outlining citizens' responsibilities towards tax and covering all the taxes they must pay.	Educational and academic institutions Government ministries	No	Students are often not aware of why we must pay taxes and how the revenue collected is used. After the presentation, the importance of paying taxes is understood and relayed to elders.	<a href="https://www.mra.mu/">https://www.mra.mu/</a>
Inclusion of a Tax Curriculum in Schools	Mauritius	Implementing a tax curriculum for students in grades 7 and 8 to promote tax compliance among them, familiarise them with the basics of taxation and trigger the necessary tax compliance reflexes.	Institute of education	No	Students weren't aware of the importance of tax compliance and how the revenue collected was used.	
Education Programmes for Students of Primary and Secondary Schools	Mexico	Designing educational programmes for children, teenagers and young adults within the formal school system to form responsible citizens and future taxpayers so that tax compliance becomes a social habit rather than an obligation.	Government ministries	No		
Teaching Tax in Higher Education	Mexico	A large range of actions to promote the strategy of Fiscal Citizenship and Tax Culture.	Government ministries Academic institutions The National Association of Universities and Institutions of High Learning	No	There is a need to raise this initiative to the level of public policy, and to promote collective work and more generally facilitate and mediate between the authorities and the taxpayer.	<a href="http://rednaf.educacionfiscal.org/">http://rednaf.educacionfiscal.org/</a> <a href="http://www.anuies.mx/secretaria-general/sat-anuies">http://www.anuies.mx/secretaria-general/sat-anuies</a> <a href="http://www2.sat.gob.mx/sitio_internet/21_18285.html">http://www2.sat.gob.mx/sitio_internet/21_18285.html</a>
Transforming Young People into Promoters of Tax Culture and Citizenship	Mexico	Guiding future taxpayers in the formality of voluntary tax compliance with the aim of helping them become promoters of tax culture and tax citizenship.		No		
Educating Children about Taxes	Morocco	Educating younger generations about the role of taxes through initiatives such as seminars to familiarise children with the concepts of solidarity and society.	Government ministries Educational institutions	No	Impact assessment evaluations must be conducted.	

Title of the initiative	Country	Short summary	Partners	Evaluation	Lessons learnt	Useful links
Master Strategy for Tax Education	Peru	This initiative comprises three pillars: (i) Introducing courses into the curriculum; (ii) offering virtual courses for ministry of education teachers; and (iii) promoting playful dynamics in educational institutions of the primary and secondary level.		External	There is a knowledge gap regarding the state's role and how it finances its budget.	<a href="https://cultura.sunat.gob.pe/">https://cultura.sunat.gob.pe/</a>
Volunteer Programme: Sending Tax and Customs' Culture Divisions to Schools	Peru	Strengthening tax and customs education for children and teenagers nationwide through a volunteer programme whereby specialists make speeches on the topics of tax and customs culture.	Government ministries	Internal	Need more people monitoring and managing the volunteers.	<a href="https://cultura.sunat.gob.pe/galerias-fotograficas/programa-voluntariado-sunat-2018">https://cultura.sunat.gob.pe/galerias-fotograficas/programa-voluntariado-sunat-2018</a>
Fiscal Literacy for the Young	Slovenia	Promoting tax topics in elementary and secondary schools to strengthen a tax culture with an emphasis on the education and training of young people.	Government ministries EU Commission TAXEDU	Internal	Teaching young people is the best way to increase tax morality.	
Schools Program	South Africa	Educating school pupils and university students about their moral, fiscal and legal obligations as citizens, with the aim of creating responsible future taxpayers.	Institutes of education	Internal	To create responsible fiscal citizens, SARS should enhance the Schools' Program.	
Civic Tax Education Program Portal	Spain	Developing active and responsible citizenship by complementing educational work with tax subjects on a pedagogical gaming platform for students of 5th and 6th grade.	Tax Studies Institute Government ministries EU Commission TAXEDU	Internal	It is necessary to constantly update the pedagogical gaming tool in terms of content, design and level of interactivity so that it remains attractive to pupils.	<a href="https://www.agenciatributaria.es/AEAT.educacion/HomeEducacion_es_ES.html">https://www.agenciatributaria.es/AEAT.educacion/HomeEducacion_es_ES.html</a>
Essay Contest – Letter to a Tax Evader	Spain	Writing a letter to a tax evader to convince them to collaborate in paying taxes. Students of primary and secondary education participate in this essay contest after the talks that take place during the Open Day at the tax administration premises.	Provincial delegations Educational institutions	Internal	It is essential to work with educational authorities, as raising the awareness of future taxpayers starts at an early age.	<a href="https://www.agenciatributaria.es/AEAT.internet/Inicio/La_Agencia_Tributaria/Educacion_Civico_Tributaria/Concurso_nacional_de_redaccion_2018/Concurso_nacional_de_redaccion_2018.shtml">https://www.agenciatributaria.es/AEAT.internet/Inicio/La_Agencia_Tributaria/Educacion_Civico_Tributaria/Concurso_nacional_de_redaccion_2018/Concurso_nacional_de_redaccion_2018.shtml</a>
Open Day and Visits	Spain	Reaching future taxpayers with open days at the tax administration premises and in schools.		No		
Inclusion of Tax Education in the Plan Ceibal	Uruguay	Incorporating tax education in the Plan Ceibal so that pupils of primary and secondary education understand the meaning as well as the importance of taxes.	Government departments	No		<a href="http://www.dgi.gub.uy/educa">www.dgi.gub.uy/educa</a>

Title of the initiative	Country	Short summary	Partners	Evaluation	Lessons learnt	Useful links
Tax-Themed Computer Games	Uruguay	Explaining the meaning and importance of taxes to children and adolescents with tax-themed computer games.	Educational institutions Government departments	No		<a href="http://www.dgi.gub.uy/educa">www.dgi.gub.uy/educa</a>
Tax Chats and Lectures	Zambia	Inculcating a taxpaying culture among young people so that they comply voluntarily as they grow up and even offer tax advice to their parents or guardians.	Educational institutions	No	The public is uninformed and unaware of its rights and obligations regarding taxes. There is a need to formalise and better structure taxpayer activities.	

Source: OECD Survey on Taxpayer Education Initiatives.

**Table A A.2. Teaching tax to businesses**

Title of the initiative	Country	Short summary	Partners	Evaluation	Lessons learnt	Useful links
Bookkeeping Workshops for Small Businesses	Bhutan	Organising workshops and seminars to educate and encourage small and micro-businesses to maintain basic accounting records.	Government departments	External	Taxpayer education is key to encourage voluntary self-declaration and educate taxpayers.	<a href="http://portal.drc.gov.bt/drc/">http://portal.drc.gov.bt/drc/</a>
Refresher Workshops by Relevant Agencies on TDS	Bhutan	Increasing the awareness of the general public about the importance of paying tax and encouraging tax compliance.	Private companies Asian Development Bank	No	Great opportunity to interact with taxpayers and clarify their doubts on topics surrounding tax.	<a href="http://portal.drc.gov.bt/drc/">http://portal.drc.gov.bt/drc/</a>
Face-to-Face Talks on the Internet	Chile	Facilitating the access of taxpayers to training provided by the Chilean income tax system.	Academic institutions Municipalities Training centres	Internal	It is important to consider the needs and expectations of the taxpayers in order to offer them the most appropriate talks.	<a href="https://www4.sii.cl/sistemachartasui/internet/#/public">https://www4.sii.cl/sistemachartasui/internet/#/public</a>
Tax Classes for Small Businesses	Korea	Offering tax classes to businesses.		Internal	Diversifying taxpayer's educational channels is the key to success.	<a href="https://kids.nts.go.kr/">https://kids.nts.go.kr/</a> <a href="https://www.youtube.com/channel/UCVTdK_EozBDQ7ICMPJdbpzQ">https://www.youtube.com/channel/UCVTdK_EozBDQ7ICMPJdbpzQ</a> <a href="https://blog.naver.com/ntscafe">https://blog.naver.com/ntscafe</a>
SME Partnering Programme	Mauritius	Providing information and guidance through outreach activities to encourage citizens to comply with their	Government ministries Business associations	No		<a href="https://www.mra.mu/download/ENewsletterOct2018.pdf">https://www.mra.mu/download/ENewsletterOct2018.pdf</a>

Title of the initiative	Country	Short summary	Partners	Evaluation	Lessons learnt	Useful links
		tax obligations.	Private companies			
Tax Advisory Council	Rwanda	The councils meet on a quarterly basis and involve sector-based opinion leaders at Umudugudu level (neighbourhood or village level of administration), chaired by the local mayor.	Governors of provinces Mayors of districts The minister of local government strongly supports this initiative.	External		
Tax Dialogue	Rwanda	Reviewing the challenges and issues faced by the Rwanda Revenue Authority Commissioner General and the business community, in order to propose possible solutions.	Private Companies Government Departments	No	The forum allows the business community to have an open discussion with RRA high-level authorities. It is also a good opportunity for RRA management to see the business community's perspective.	
Training Sessions for Individuals and SMEs	Senegal	Training individuals and SMEs helps to promote taxpayer compliance, raise awareness on tax matters, teach the institutional and normative measures related to tax and the modalities of compliance.		External	Many taxpayers display fear of the tax administration because of their ignorance and lack of tax culture.	<a href="http://www.impotsetdomaines.gouv.sn/sites/default/files/documentations/guide_des_pme.pdf">http://www.impotsetdomaines.gouv.sn/sites/default/files/documentations/guide_des_pme.pdf</a> <a href="https://fr.allafrica.com/stories/201402281511.html">https://fr.allafrica.com/stories/201402281511.html</a> <a href="https://www.afdb.org/fileadmin/uploads/afdb/Documents/Procurement/Project-related-Procurement/S%C3%A9n%C3%A9gal%20-%20Projet%20d%E2%80%99appui%20%C3%A0%20la%20promotion%20du%20secteur%20prive%20-%20GPN.pdf">https://www.afdb.org/fileadmin/uploads/afdb/Documents/Procurement/Project-related-Procurement/S%C3%A9n%C3%A9gal%20-%20Projet%20d%E2%80%99appui%20%C3%A0%20la%20promotion%20du%20secteur%20prive%20-%20GPN.pdf</a>
Education for Starting Businesses	Slovakia	Educating young entrepreneurs by teaching them how to start a business, focusing on topics such as VAT, tax minimum knowledge, transfer pricing and international taxation.	Government ministries Academic institutions Research institutions	External		
Tailored Education Workshops	South Africa	Conducting tailored education workshops for small business owners and individuals, including for deaf taxpayers; SARS Education and Outreach teams are trained to provide tax-compliance assistance using sign language.	Government departments	Internal	Taxpayers want to comply; that is why SARS needs to make it possible and easy for taxpayers to do so.	<a href="https://www.sars.gov.za/">https://www.sars.gov.za/</a>



Title of the initiative	Country	Short summary	Partners	Evaluation	Lessons learnt	Useful links
Seminars	Tanzania	Seminars are conducted for various groups of taxpayers across the country, grouped in either the general category or heterogeneous groups based on the nature of their businesses or their location.	Government ministries Business associations Private companies	External	Need to increase advertising.	<a href="https://www.tra.go.tz">https://www.tra.go.tz</a>
Stakeholder Forums	Tanzania	Engaging with taxpayers to share our views and initiatives with them while also receiving feedback and opinions on various aspects related to revenue collection.	Government ministries Associations Business groups	Internal	Taxpayers appreciate the ability to air their views.	<a href="https://www.tra.go.tz">https://www.tra.go.tz</a>
Training of Taxpayers from SMEs and Big Enterprises	Togo	Training taxpayers from small, medium and big enterprises in current tax laws to encourage their respect for tax obligations and reduce their apprehension towards the tax administration.	Government departments Media	External	The population understands the tax message better when the language is simplified.	<a href="https://www.otr.tg/index.php/fr/">https://www.otr.tg/index.php/fr/</a>
Webinars	United Kingdom	Providing information and support on a variety of technical topics that are beneficial to customers, especially those dealing with a tax task for the first time.	Government departments	Internal		<a href="https://www.gov.uk/government/collect/ons/hmrc-webinars-email-alerts-and-videos#businesses-and-individuals">https://www.gov.uk/government/collect/ons/hmrc-webinars-email-alerts-and-videos#businesses-and-individuals</a>

Source: OECD Survey on Taxpayer Education Initiatives.

**Table A A.3. Teaching tax to individuals**

Title of the initiative	Country	Short summary	Partners	Evaluation	Lessons learnt	Useful links
Fiscal Assistant Programmes of Internal Tax Education, Service to Citizens in Non-Conventional Care Spaces	Argentina	Implementing fiscal assistant programmes as part of tax education events; offering preventive education and advice to citizens on a temporary basis.		No	It is important to work in networks.	<a href="https://www.afip.gob.ar/educacionTributaria/programas/asistente-fiscal.asp">https://www.afip.gob.ar/educacionTributaria/programas/asistente-fiscal.asp</a>
Community Volunteer Income Tax Program	Canada	Ensuring that vulnerable individuals complete their personal income tax returns to gain access to, and continue to receive, the government credits and benefits for which they are eligible.	Community organisations Government departments	Internal	Various segments of vulnerable populations can have substantially different needs. Partnerships with organisations that have	<a href="https://www.canada.ca/en/revenue-agency/campaigns/cvitp-taxes-volunteers.html?utm_campaign=not-applicable&amp;utm_medium=vanity-url&amp;utm_source=canada-ca_taxes-">https://www.canada.ca/en/revenue-agency/campaigns/cvitp-taxes-volunteers.html?utm_campaign=not-applicable&amp;utm_medium=vanity-url&amp;utm_source=canada-ca_taxes-</a>

Title of the initiative	Country	Short summary	Partners	Evaluation	Lessons learnt	Useful links
					similar mandates helps the CVITP access harder-to-reach groups and facilitate knowledge sharing.	<a href="https://www.canada.ca/en/revenue-agency/campaigns/free-tax-help.html?utm_campaign=not-applicable&amp;utm_medium=vanity-url&amp;utm_source=canada-ca_taxes-help">volunteer https://www.canada.ca/en/revenue-agency/campaigns/free-tax-help.html?utm_campaign=not-applicable&amp;utm_medium=vanity-url&amp;utm_source=canada-ca_taxes-help</a> <a href="https://www.canada.ca/en/revenue-agency/campaigns/outreach-program.html?utm_campaign=not-applicable&amp;utm_medium=vanity-url&amp;utm_source=canada-ca_lets-work-together">https://www.canada.ca/en/revenue-agency/campaigns/outreach-program.html?utm_campaign=not-applicable&amp;utm_medium=vanity-url&amp;utm_source=canada-ca_lets-work-together</a>
The Outreach Program	Canada	Informing Canada's most vulnerable populations about benefit and credit entitlements available to them and explaining these to them.	Governmental departments Educational institutions	Internal		<a href="https://www.canada.ca/en/revenue-agency/campaigns/outreach-program.html?utm_campaign=not-applicable&amp;utm_medium=vanity-url&amp;utm_source=canada-ca_cra-outreach">https://www.canada.ca/en/revenue-agency/campaigns/outreach-program.html?utm_campaign=not-applicable&amp;utm_medium=vanity-url&amp;utm_source=canada-ca_cra-outreach</a>
The Time for Taxes Calendar	Lebanon	Sending out an annual Time for Taxes calendar along with VAT declaration forms to increase taxpayers' awareness of their rights and obligations and remind them of key submission dates.		No	An increased perception by taxpayers that the tax authority is present and always ready to provide them with the necessary assistance.	<a href="http://www.finance.gov.lb/">http://www.finance.gov.lb/</a>
Free Workshops focusing on Strengthening Taxpayers' Knowledge	Lithuania	Educating taxpayers regularly and strengthening their knowledge through free workshops.	Government ministries Cultural institutions	No	The initiative is very much needed, and therefore it is essential to maintain the high quality of seminars provided and to take into account the specific needs of taxpayers.	<a href="https://www.youtube.com/playlist?list=PLsasqr3iPF0EJ0oRhgFNI_sS9rcluwLfg">https://www.youtube.com/playlist?list=PLsasqr3iPF0EJ0oRhgFNI_sS9rcluwLfg</a>
Meetings with Taxpayers	Romania	Educating taxpayers in the field of taxation with the aim of increasing voluntary compliance, and thereby state budget revenues.	Government departments	Internal	The initiatives must be properly advertised in order to have the desired success.	<a href="https://www.facebook.com/www.ANAF.ro/">https://www.facebook.com/www.ANAF.ro/</a> <a href="https://static.anaf.ro/static/10/Anaf/Informatii_R/intalniri.htm">https://static.anaf.ro/static/10/Anaf/Informatii_R/intalniri.htm</a>

Title of the initiative	Country	Short summary	Partners	Evaluation	Lessons learnt	Useful links
Civil Society Consortium – Engagement with Civil Society Groups	Sierra Leone	Educating and disseminating tax information across the country, especially in areas difficult for the revenue authority to reach.	NGOs Community-based organisations	No	The NRA needs to partner more often with stakeholders that can help share tax knowledge and information among taxpayers to support voluntary compliance.	

Source: OECD Survey on Taxpayer Education Initiatives.

## Raising awareness

Table A A.4. Raising awareness through information campaigns

Title of the initiative	Country	Short summary	Partners	Evaluation	Lessons learnt	Useful links
Aggressive Advertising of the Importance of Paying Taxes During the Tax Filing Season	Bhutan	Educating taxpayers on the importance of paying taxes and reminding them of important deadlines during the tax filing season.	Government departments	No		
Communication on New Tax Measures Contained in the Budget Law of Each Year	Burkina Faso	Communicating new tax measures contained in the tax code, adjusting certain aspects and proposing means of enlarging the tax base.		No	These new measures improve the tax base.	
Making the General Tax Code Freely Available to Taxpayers	Burkina Faso	Making the General Tax Code free and distributing it to taxpayers, administrations, DGI partners and DGI staff.	Government ministries Media	No		<a href="https://www.impots.gov.bf">https://www.impots.gov.bf</a>
Taxpayer Identification	Burundi	Encouraging informal traders to register for a taxpayer identification number, thereby bringing them into the tax		No	Local authorities must be included. Taxpayers must	<a href="https://www.obr.bi/">https://www.obr.bi/</a>

Title of the initiative	Country	Short summary	Partners	Evaluation	Lessons learnt	Useful links
Number Campaign in the Informal Sector		net.			be convinced of the benefit their taxes bring to the country's development.	
Tax Waiving Law	Egypt	Writing-off late payment fines.		No	Taxpayers tend to comply when they are motivated and incentivised.	
E-Tax/ Customs Initiative	Estonia	All of the Estonian tax administration's services are available on its e-Tax/e-Customs Internet site. Access to the e-Tax/e-Customs system is free and widely available to the public. This portal was launched in 2000 to enable secure exchanges of information between taxpayers and the tax administration.	Junior Achievement Estonia Ministry of Finance Many others	Internal		
Guides and Leaflets to Inform Taxpayers about Essential Tax Matters	Greece	Several guides are available: guide for property owners about their tax obligations and information concerning short-term leases guide to the Income Tax Return guide to Farmers' Tax Obligations guide to Starting a Business. Others are in preparation.		No	The creation of useful guides promotes co-operative compliance.	<a href="https://www.aade.gr/sites/default/files/2021-05/SHORT-TERM%20RENTAL%20BROCHURE_5.pdf">https://www.aade.gr/sites/default/files/2021-05/SHORT-TERM%20RENTAL%20BROCHURE_5.pdf</a> <a href="https://www.aade.gr/menoy/chrestikoi-odegoi/agora-akinety">https://www.aade.gr/menoy/chrestikoi-odegoi/agora-akinety</a> <a href="https://www.aade.gr/menoy/hristikoi-odigoi/dilosi-forologias-eisodimatos-f-p">https://www.aade.gr/menoy/hristikoi-odigoi/dilosi-forologias-eisodimatos-f-p</a> <a href="https://www.aade.gr/menoy/hristikoi-odigoi/forologikes-ypohreoseis-agroton">https://www.aade.gr/menoy/hristikoi-odigoi/forologikes-ypohreoseis-agroton</a> <a href="https://www.aade.gr/menoy/hristikoi-odigoi/enarxi-epiheirimatikis-drastiriotitas">https://www.aade.gr/menoy/hristikoi-odigoi/enarxi-epiheirimatikis-drastiriotitas</a>
Bi-annual DNI Information Magazine "TAX INFO"	Guinea	Informing people about the activities of the Guinean national tax directorate (DNI) with a magazine covering various topics.		No		
Information and Awareness Campaign	Guinea	Increasing mobilisation of tax through campaigns on multiple tax topics.	Media	No		
Comprehensive Communications Programme to Assist Personal Income Tax Customers	Ireland	Educating and assisting personal income tax customers in completing the self-assessed income tax return, e-filing and e-paying using the Revenue Online Service, and reminding those newly registered to file and pay.	Government Organisations	External	The requirement for broad-based and clear communications using as many channels as possible/practicable.	<a href="https://www.revenue.ie/en/self-assessment-and-self-employment/filing-your-tax-return/index.aspx">https://www.revenue.ie/en/self-assessment-and-self-employment/filing-your-tax-return/index.aspx</a> <a href="https://www.ros.ie/ros-registration-web/ros-registration;rjsessionid=1824430A43E7D">https://www.ros.ie/ros-registration-web/ros-registration;rjsessionid=1824430A43E7D</a>

Title of the initiative	Country	Short summary	Partners	Evaluation	Lessons learnt	Useful links
						<a href="https://www.ird.gov.it/17115A890B181D90BC8?execution=e1s1">17115A890B181D90BC8?execution=e1s1</a>
Campaign to Reduce the Use of Cash in Line with New Legislation	Israel	Reducing the use of cash through a campaign informing the public of the new legislation on cash transactions that prohibits its use for certain payments.		External	A well-planned multimedia campaign is very effective.	
Promoting i-Tax	Kenya	Countrywide taxpayer awareness built through media and digital advertising, training, seminars and stakeholder engagement, as well as the use of e-mails and SMS.	Partnerships with institutions, e.g., Huduma centres, banks and service centres.	Internal		
Inform Taxpayers Every Time a New Legislative Act is Passed and Reminders of Tax Obligations	Lebanon	Sending e-mails and texts to every taxpayer registered online, with updates on new legislative acts and reminders of obligations in terms of tax-return filing and payment.		No	An increased perception from taxpayers that the tax administration is present and ready to share with them any news regarding the subject of tax legislation and to remind them of their tax obligations.	<a href="http://www.finance.gov.lb/">http://www.finance.gov.lb/</a>
Campaign on Cash Use	Lithuania	Informing the public of the new legislation on cash use, and a lottery aimed at reducing the use of cash, to combat the shadow economy and make residents aware of the important role they play in fair trade.		No	STI should foresee enough funds to be well prepared in disseminating information on the lottery via social media, and thus to reach out to as many taxpayers as possible.	<a href="https://www.vmi.lt/evmi/en/home">https://www.vmi.lt/evmi/en/home</a>
Presence of the Tax Administration on Social Networks	Morocco	Interacting with citizens daily via tax administration social network accounts that publish videos and posts explaining e-rights, duties and tax novelties in simple terms.		External	The social network accounts demonstrate to citizens that the tax administration is close to them.	<a href="https://www.facebook.com/daribatouna">www.facebook.com/daribatouna</a> <a href="https://www.twitter.com/daribatouna">www.twitter.com/daribatouna</a> <a href="https://www.instagram.com/daribatouna">www.instagram.com/daribatouna</a>
Publishing of MNE Compliance Focus Document	New Zealand	Sharing our compliance focus areas with multinational enterprises and demonstrating to the wider public that we have a robust compliance programme, including our active engagement with the BEPS Action Plan.		No	The publication has shifted the perception of the public from one that assumed that our tax administration is not doing enough to ensure that	<a href="https://eur02.safelinks.protection.outlook.com/?url=https%3A%2F%2Fwww.ird.govt.nz%2Finternational-tax%2Fbusiness%2Fcompliance-focus-for-multinational-">https://eur02.safelinks.protection.outlook.com/?url=https%3A%2F%2Fwww.ird.govt.nz%2Finternational-tax%2Fbusiness%2Fcompliance-focus-for-multinational-</a>

Title of the initiative	Country	Short summary	Partners	Evaluation	Lessons learnt	Useful links
					the multinationals pay their fair share of tax.	<a href="https://enterprises&amp;data=04%7C01%7CTaxandDevelopment%40oecd.org%7C17e43b7e26824ecd8c8708d944c9c247%7Cac41c7d41f61460db0f4fc925a2b471c%7C0%7C1%7C637616455628240410%7CUnknown%7CTWFpbGZsb3d8eyJWljoIMC4wLjAwMDAiLCJQIjoiV2luMzliLjB8IiI6IjEhaWwiLCJXVCi6Mn0%3D%7C1000&amp;sdata=96B6v9KiJY%2FXkl2Rx86NXbyAcEQIYE7tPJ9nIxb7ekw%3D&amp;reserved=0t">enterprises&amp;data=04%7C01%7CTaxandDevelopment%40oecd.org%7C17e43b7e26824ecd8c8708d944c9c247%7Cac41c7d41f61460db0f4fc925a2b471c%7C0%7C1%7C637616455628240410%7CUnknown%7CTWFpbGZsb3d8eyJWljoIMC4wLjAwMDAiLCJQIjoiV2luMzliLjB8IiI6IjEhaWwiLCJXVCi6Mn0%3D%7C1000&amp;sdata=96B6v9KiJY%2FXkl2Rx86NXbyAcEQIYE7tPJ9nIxb7ekw%3D&amp;reserved=0t</a>
Multi-channel Information Campaign	Nigeria	Providing news updates on various taxes and key FIRS initiatives and events on TV and radio, as well as through a the "Gauge Magazine".	Business membership organisations Governmental services associations	No	Taxpayers responded positively because taxation was embedded in TV and radio programmes.	<a href="https://www.firs.gov.ng/">https://www.firs.gov.ng/</a>
Marketing Campaign for Young Taxpayers	Norway	Getting young people interested in checking and revising their tax returns online; increasing their understanding and awareness of their tax situation, as well as their responsibility to submit correct information to the Norwegian Tax Administration (NTA), this campaign uses various channels of communication and includes a rap song "Money Back on the Skætt".	Private business	No		<a href="https://www.youtube.com/watch?v=opt6LzJpmRU">https://www.youtube.com/watch?v=opt6LzJpmRU</a> <a href="http://www.skatteetaten.no/person/skatt/hjelp-til-riktig-skatt/ungdom-arbeid-og-skatt/skattemelding">www.skatteetaten.no/person/skatt/hjelp-til-riktig-skatt/ungdom-arbeid-og-skatt/skattemelding</a>
Promoting Tax Citizenship	Portugal	Encouraging tax compliance, alerting citizens as to why they must pay taxes and explaining the responsibility of each citizen to build a fairer and more equitable society.	Government ministries TAXEDU associations	Internal		<a href="http://info.portaldasfinancas.gov.pt/pt/Cidadania/Paginas/default.aspx">http://info.portaldasfinancas.gov.pt/pt/Cidadania/Paginas/default.aspx</a> <a href="https://faturas.portaldasfinancas.gov.pt/FatSorte/home.action">https://faturas.portaldasfinancas.gov.pt/FatSorte/home.action</a>
Fiscal Education in Primary and Secondary Schools	Romania	An educational project in schools, for children between 6 and 14 years old, which aims to increase tax compliance among future taxpayers and their parents.	TAXEDU General Directorate of Customs Antifraud General Directorate	No	Without proper media coverage, success cannot be ensured.	<a href="https://static.anaf.ro/static/10/Anaf/AsistentaContribuabililor/Procedura%20de%20mediere%202019.pdf">https://static.anaf.ro/static/10/Anaf/AsistentaContribuabililor/Procedura de mediere 2019.pdf</a>
Media Engagement through Electronic and Social Media	Sierra Leone	Using electronic and social media to educate and disseminate tax information among taxpayers and the general public.	Media	No		

Title of the initiative	Country	Short summary	Partners	Evaluation	Lessons learnt	Useful links
Publication of Tax Education Materials and Tax Publicity	Sierra Leone	Intensifying the NRA's tax education campaign with publicity to inform taxpayers about their obligations, as well as enforcement actions for noncompliance, using publications, billboards, mobile tax clinics and workshops.	NGOs OSIWA	External		
Motivating Consumers to Check Invoices	Slovenia	Reducing the shadow economy and cracking down on invoice fraud by motivating consumers to receive an invoice, check whether it is correct and send it to the financial administration.	Government departments	Internal	The campaign has proven that it is possible to raise tax culture among citizens in a friendly, non-repressive way.	<a href="https://www.youtube.com/watch?v=yFHLAKStHPs">https://www.youtube.com/watch?v=yFHLAKStHPs</a>
TV and Radio	Tanzania	Using television and radio to reach out to the general public to disseminate various topics on taxation.	Media	External		<a href="https://www.tra.go.tz">https://www.tra.go.tz</a>
Public Campaigns on Tax Legislation	Turkey	Informing taxpayers on new tax legislation and issues.		No	Nationwide publicity campaigns, using new media instruments in particular, provide taxpayers with practical information on new tax laws and systems, and can improve compliance.	
LB&I Compliance Campaign	United States	A rich campaign composed of events, guidance, soft letters, tax forms and other publications.	Various partners, depending on the campaigns.	No	Campaign-driven treatment streams strive to both reduce compliance risks and increase voluntary compliance contribute to improved understanding of risk and how to respond to it.	

Source: OECD Survey on Taxpayer Education Initiatives.

Table A A.5. Building a positive relationship

Title of the initiative	Country	Short summary	Partners	Evaluation	Lessons learnt	Useful links
Income Tax Fair	Bangladesh	Providing one-stop services to taxpayers with information on and explanation of tax registration, return filing and tax payments	Media Educational institutions Tax associations Government departments Trade bodies	Internal	The Income Tax Fair helps taxpayers discharge their tax liabilities in a festive mood. Tax officials, taxpayers, media, and participants from civil society come together and enjoy tax events.	<a href="https://www.thedailystar.net/city/news/weeklong-income-tax-fair-begins-tuesday-1658809">https://www.thedailystar.net/city/news/weeklong-income-tax-fair-begins-tuesday-1658809</a>
National Income Tax Day	Bangladesh	To remind citizens and registered taxpayers to pay their taxes, since 2008 a National Income Tax Day is celebrated.	Other government departments and Agencies Political leaders, Business organisations Civil society Popular national artists and sport icons	Internal		
Participation in Cultural Events of the Country	Burkina Faso	Organising national and international events and exhibitions designed to increase tax awareness and participation.		External	There is a sentiment of fear and suspicion among citizens towards tax services; they do not wish to have problems with the tax administration.	<a href="https://www.lefaso.net">https://www.lefaso.net</a>
"Tax and You" TV Show	Cote d'Ivoire	Educating taxpayers about their obligations and encouraging them to voluntarily comply via an informative TV show.	Media	External	TV is an effective vehicle for taxpayer education. It increases the perception among taxpayers of a moral obligation to pay taxes voluntarily.	
"Impôts, Késako" Website	France	Presenting taxes and explaining their evolution from the Ancient Regime to nowadays.		No		<a href="https://www.impots.gouv.fr/portail/www2/mini-site/kezako/#page-top">https://www.impots.gouv.fr/portail/www2/mini-site/kezako/#page-top</a>
"Strength Lies in Numbers" Festival	Guatemala	"Strength Lies in Numbers" is a festival organised every year by the SAT to promote positive tax culture and citizenship among different partner institutions and		No		



Title of the initiative	Country	Short summary	Partners	Evaluation	Lessons learnt	Useful links
		target groups. The first such festival was held in April 2008.				
TV Show "Citizens and Taxes"	Guinea	Bringing the administration closer to taxpayers with a TV show to better understand the public service character of the tax administration, the different types of taxes and the various means of payment that exist.		No	Need to continue this initiative and increase communication to favour more efficient taxpayer education.	
Madinati – an Educational Game on Taxpayer Compliance	Morocco	Transmitting the notions of collective goods and services, solidarity between citizens, and emphasising the necessity of paying collective expenses.	NA	No	The use of the game is relatively low; it needs to be accompanied by a wider communication campaign targeting children and teenagers.	
Sponsorship of Comedians/Musicians	Nigeria	Targeting existing and potential taxpayers who are attracted to comedy and musical shows and events, with the aim of emphasising the need for them to be tax compliant.		No	Influencers (comedians/musicians) can make the message of taxation more palatable to the public. Their advocacy for tax compliance engenders a positive response from their audience and contributes to the widening of the tax net.	
Spleiselaget – A Website, Computer Game and Lecture to Discover Tax	Norway	Educating young people on the connections between tax, value creation, employment and undeclared work with a website, a computer game and lectures on the topics.	Labour unions Tax administration	External	Most participants are unaware of what tax money is used for, of the impact of undeclared work, and of what would happen to our society if there were more undeclared workers.	<a href="http://www.spleiselaget.no">http://www.spleiselaget.no</a> <a href="http://www.spleiselaget.no/byen">http://www.spleiselaget.no/byen</a> <a href="http://www.spleiselaget.no/artikler/om-spleiselaget">http://www.spleiselaget.no/artikler/om-spleiselaget</a>
Celebrating Taxpayers' Appreciation Day	Rwanda	Taxpayers' day has become a platform for dialogue, where RRA meets with the business community to talk about issues/challenges that may affect their businesses. It has also been a good framework for informing the community of what their taxes have achieved.	Private sector Federations at the national, provincial level and district level	External	It is necessary to streamline this initiative because it helps significantly in terms of improving voluntarily tax compliance. It has had an impact on increasing taxpayer confidence in the	<a href="https://www.youtube.com/watch?v=d9ycvsc7Ml4">https://www.youtube.com/watch?v=d9ycvsc7Ml4</a> <a href="https://www.youtube.com/watch?v=DFHIH0cB6ek">https://www.youtube.com/watch?v=DFHIH0cB6ek</a>

Title of the initiative	Country	Short summary	Partners	Evaluation	Lessons learnt	Useful links
					tax administration	
National Information Days	Senegal	The 2016 edition of the taxpayer day was marked by an official ceremony organised outside Dakar – i.e., in Thiès, located 70 km from Dakar. At the local level, the tax authority's actions have had considerable impact.	Ministry of education (in 2016)	No	The DGID must step up its communication activities. Dialogue and information for users are an excellent means of developing tax consent. Taxpayer services strengthen the trust relationship with users.	<a href="https://www.dakaractu.com/Journees-nationales-d-informations-et-de-sensibilisation-de-la-DGID-Sous-le-signe-de-la-promotion-du-consentement-a-l-a110542.html">https://www.dakaractu.com/Journees-nationales-d-informations-et-de-sensibilisation-de-la-DGID-Sous-le-signe-de-la-promotion-du-consentement-a-l-a110542.html</a> <a href="http://xalimasn.com/journee-d-information-de-la-dgid-appel-au-civisme-fiscal/">http://xalimasn.com/journee-d-information-de-la-dgid-appel-au-civisme-fiscal/</a>
TV Show "La Minute DGID"	Senegal	Providing simple, concise and accessible news and information about tax, land and cadastral themes via a TV show.	Media	No		
Weekly TV and Radio Shows	Togo	Informing, raising awareness among and educating taxpayers in the national territory with weekly TV and radio shows.	Government departments Unions	External	Need to keep the shows going to be in constant touch with the population, developing them to become more interactive.	<a href="https://www.otr.tg/index.php/fr/">https://www.otr.tg/index.php/fr/</a>
Tax Week	Turkey	Celebrating Tax Week with country-wide campaigns to enhance tax awareness for children, taxpayers and all citizens.		No	New media instruments and effective communication techniques can improve compliance and increase the public image of the administration.	
The "Vergi Bilinci" (Tax Awareness) Training Programme for Children	Turkey	Raising tax awareness among the upcoming generation.	Government ministries	No	The administration is aware of the importance of educating children on tax awareness; therefore this initiative will be developed in terms of content and methods.	
Tax Facts	United Kingdom	Teaching tax through an educational programme for young people aged 8 to 19 years.	Educational Institutions Charitable Bodies	Internal	Young people appreciate how the programme is dispelling myths and giving an overview of what to expect when they start work. It is important to make the material fun and simple; it's	<a href="https://www.youtube.com/playlist?list=PL8EcnheDt1zjoRLU0I8WEKqgNzdR3w2xI">https://www.youtube.com/playlist?list=PL8EcnheDt1zjoRLU0I8WEKqgNzdR3w2xI</a> <a href="https://www.tes.com/en-ie/teaching-resource/hmrc-junior-tax-facts-12106669">https://www.tes.com/en-ie/teaching-resource/hmrc-junior-tax-facts-12106669</a>

Title of the initiative	Country	Short summary	Partners	Evaluation	Lessons learnt	Useful links
					never too early to introduce people to the concept of tax.	
Annual Participation in the International Livestock Exposition and International Agro Industrial and Commercial Exhibition	Uruguay	Participating in international exhibitions with the aim of reaching not only the target audience but also citizens in general.		No	This initiative doesn't only reach children through educational activities, but also adults by presenting the work of the DGI from a different perspective.	<a href="http://www.dgi.gub.uy/educa">www.dgi.gub.uy/educa</a>
Tax Chat (radio)	Zambia	A weekly one-hour radio programme on Zambia's Radio Phoenix. This programme was initiated in March 2012 as a cost-effective alternative to television for reaching a wide target group.	Business agencies Government agencies Schools	This initiative was just one element in a broader evaluation.	It is important to keep records for accountability and to evaluate the engagement of each and every taxpayer, as well as to be consistent in maintaining frequently asked questions to determine where the knowledge gaps are.	

Source: OECD Survey on Taxpayer Education Initiatives, 2019.

**Table A A.6. Tailoring messages to specific groups**

Title of the initiative	Country	Short summary	Partners	Evaluation	Lessons learnt	Useful links
Use of Public Goods Messages in Reminder Letters on Personal Income Tax	Belgium	Sending letters to tax defaulters with information about the public goods and services provided by tax collection, to create an awareness of the importance of paying tax and to explain what tax money is used for.	Academic institutions	External	Behavioural insights influence tax compliance. Simplification and deterrence do better than tax morale in a Belgian Tax Context.	
Guidance for New Entrepreneurs	Finland	Ensuring that new entrepreneurs can fulfil their obligations easily and right from the start.		Internal	Guidance for new entrepreneurs must be produced and offered in	<a href="https://www.youtube.com/watch?v=JLGIsvaqnvk">https://www.youtube.com/watch?v=JLGIsvaqnvk</a>

					various forms.	<a href="https://www.youtube.com/watch?v= 4xfk2 OTTS4">https://www.youtube.com/watch?v= 4xfk2 OTTS4</a> <a href="http://verohallinto-en.mailpv.net/account">http://verohallinto-en.mailpv.net/account</a>
Annual Communications Programme for PAYE Taxpayers	Ireland	Writing letters to over 125 000 PAYE taxpayers annually to advise them of the range of tax credits and relief available, to remind them of the statutory four-year time limit in which to claim their entitlements, and to inform them of the need to advise revenue authorities of any additional income sources they may have.		External	Low-cost targeted education initiatives can have a relatively high impact on taxpayer behaviour in the targeted group.	<a href="https://www.revenue.ie/en/corporate/documents/research/taxpayer-entitlements.pdf">https://www.revenue.ie/en/corporate/documents/research/taxpayer-entitlements.pdf</a> <a href="https://www.revenue.ie/en/corporate/press-office/press-releases/2018/pr-011118-reminder-december-deadline.aspx">https://www.revenue.ie/en/corporate/press-office/press-releases/2018/pr-011118-reminder-december-deadline.aspx</a> <a href="https://www.revenue.ie/en/corporate/press-office/press-releases/2017/pr-231117-claim-tax-back-31-dec.aspx">https://www.revenue.ie/en/corporate/press-office/press-releases/2017/pr-231117-claim-tax-back-31-dec.aspx</a> <a href="https://www.revenue.ie/en/corporate/press-office/press-releases/2016/pr-051216-entitlements-claim-deadline.aspx">https://www.revenue.ie/en/corporate/press-office/press-releases/2016/pr-051216-entitlements-claim-deadline.aspx</a>
Taxpayer Education Initiative Aimed at Foreign Workers and Corporate Income Taxpayers	Norway	Educating foreign personal and corporate income taxpayers through information dissemination and professional guidance in English in order to promote a culture of compliance.		Internal	It can be challenging to communicate important information to multicultural groups, especially where integration is limited; the language must be simplified and adapted.	<a href="http://www.skatteetaten.no/foreign">www.skatteetaten.no/foreign</a>
Support of Tax Compliance – Sending Informative E-mails to Citizens who are Starting Up an Activity	Portugal	Sending informative emails to young professionals to inform them of their tax obligations and to support tax compliance.	Academic institutions	No	It is important to simplify the language used in the communication with taxpayers. Being present among the taxpayers conveys proximity, transparency and reliability.	<a href="http://info.portaldasfinancas.gov.pt/pt/Cidada/Paginas/default.aspx">http://info.portaldasfinancas.gov.pt/pt/Cidada/Paginas/default.aspx</a> <a href="http://info.portaldasfinancas.gov.pt/pt/destaques/Paginas/at_contato_universidades.aspx">http://info.portaldasfinancas.gov.pt/pt/destaques/Paginas/at_contato_universidades.aspx</a>
Online Support Sessions Through the NAFA's Facebook Page	Romania	Providing information to categories of taxpayers who cannot be reached through the classic channels of communication or who do not access the service channels provided by the tax agency.		No		
Information to Auditors and Diverse Industries	Sweden	Identifying facts that auditors and entrepreneurs in certain industries need, such as new legislation or information about areas where mistakes are often made.	Accounting industry	External		
Raising the Awareness of	Togo	Increasing the awareness of taxpayers and the public on taxpayer compliance by providing information to all	Government departments	Internal	The initiative should be repeated every year to	<a href="https://www.otr.tg/index.php/fr/">https://www.otr.tg/index.php/fr/</a>

Taxpayers and the Public on Taxpayer Compliance		the population so that no citizen is left uninformed.	Media		achieve an increase in tax morale. It allows permanent contact between the tax administration and taxpayers.	
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Source: OECD Survey on Taxpayer Education Initiatives.

## Assisting taxpayers

Table A A.7. Assisting taxpayers in using tools

Title of the initiative	Country	Short summary	Partners	Evaluation	Lessons learnt	Useful links
Tutorial on How to Use the New Online Payment Application with a YouTube Video	Belgium	Explaining to taxpayers how to use the new online payment application with a YouTube video.		No	Mass media helps to spread these tutorials, but social media promotes them even further. It is important to make it as easy as possible to use the application in order to positively influence taxpayer behaviour.	<a href="https://youtube.com/watch?v= iKP2M3dAm4">https://youtube.com/watch?v= iKP2M3dAm4</a>
Digital Signature and Online Declarations	Colombia	A new digital signature supported by a digital certificate for documents and procedures carried out by individuals acting in their own name and/or representing or acting for another natural or legal person.		No		<a href="https://www.dian.gov.co/Prensa/Aprendelo-en-un-DIAN-X3/Paginas/Firma-Electronica.aspx">https://www.dian.gov.co/Prensa/Aprendelo-en-un-DIAN-X3/Paginas/Firma-Electronica.aspx</a>
E-Filing	Egypt	Simplifying and modernising tax filing procedures with e-filing.		No		
Unified Tax Code	Egypt	A tax code to gather all existing laws.		No		
My Tax (New E-Service)	Finland	Offering communication and marketing initiatives for individual taxpayers.	Government agencies	Internal	It is important to plan the initiatives well and early on, and to make sure there is enough time and resources to execute them.	<a href="https://yle.fi/uutiset/osasto/news/finland_changing_income_tax_system_next_year/10440409">https://yle.fi/uutiset/osasto/news/finland_changing_income_tax_system_next_year/10440409</a> <a href="https://yle.fi/uutiset/osasto/news/revamped_online_system_puts_expanded_tax_data_at_users_fingertips/10500785">https://yle.fi/uutiset/osasto/news/revamped_online_system_puts_expanded_tax_data_at_users_fingertips/10500785</a>

Title of the initiative	Country	Short summary	Partners	Evaluation	Lessons learnt	Useful links
Demonstration of the Taxpayer's Secure Web-Portal	Georgia	The GRS produced a demonstration version of its taxpayer's secure web-portal. The test version allows students (and other stakeholders) to familiarise themselves with the range of services provided by the GRS.		No		
Advertising Campaign on e-PIT	Hungary	Advertising electronic filling out of Personal Income Tax (PIT) returns, a topic involving more than five million taxpayers in Hungary. The tax administration has prepared pre-filled PIT returns for five years for every taxpayer on whom data are available. Thanks to this, the administrative burdens of private persons have been significantly reduced.	No	No	Every year when press reports are published, new ideas are needed because these innovative ideas – which do not lack humour – can sustain media interest.	<a href="http://www.nav.gov.hu">www.nav.gov.hu</a> <a href="https://www.facebook.com/navprofil">www.facebook.com/navprofil</a>
Educating Current and Potential Customers on Revenue's Online Portal "My Account"	Ireland	Improving the registration process for online services by providing instant retrieval of forgotten passwords and assisting customers in meeting their tax obligations and claiming their entitlements, at a time and place that is suitable to them.	Government departments	Internal	It is important to clearly communicate internally, among different areas, and also to consult with the end user of a development before making a final decision.	
PAYE Modernisation	Ireland	Modernising the PAYE system to switch from yearly reporting of payroll information to a real-time process.	Tax agencies Trade unions National associations	No	Communication and collaboration with both internal and external stakeholders are key to successful implementation.	
Pre-Filled Tax Return	Italy	Enhancing awareness and fostering the correct use of the pre-filled tax returns available online since 2015.	Government ministries Media	Internal	It is important to find the correct tone, language and media to communicate with different audiences. Moreover, it is fundamental to help taxpayers with e-services using new media (images, video, social).	<a href="https://infoprecompilata.agenziaentrate.gov.it/portale/">https://infoprecompilata.agenziaentrate.gov.it/portale/</a> <a href="https://www.youtube.com/user/Entrateinvideo">https://www.youtube.com/user/Entrateinvideo</a>
E-Services Programme	Jamaica	Encouraging taxpayers to use the TAJ e-Services Platform to conduct business, in keeping with the TAJ's goals; encouraging the use of electronic platforms in its	Government agencies OECD	Internal and external	Taxpayers appreciate e-Services because of the benefits they gain from	<a href="https://www.jamaicatax.gov.jm/web/guest/how-to..">https://www.jamaicatax.gov.jm/web/guest/how-to..</a>

Title of the initiative	Country	Short summary	Partners	Evaluation	Lessons learnt	Useful links
		administration; and providing greater convenience to customers, while promoting the ease of doing business.			being able to access their accounts 24/7 and not having to go to tax offices. Providing access to computers and tax support is important, particularly for small businesses.	
Digitalisation of Property Tax Bills (e-PT Bill)	Singapore	Allowing property owners to obtain property tax information easily and proceed with payment seamlessly with digital bills.	Government departments	Internal	Need to apply the user experience design approach for future projects so that new services are built from the taxpayers' perspective.	<a href="https://www.straitstimes.com/business/invest/green-with-property-tax-notice">https://www.straitstimes.com/business/invest/green-with-property-tax-notice</a> <a href="https://www.straitstimes.com/business/property/property-tax-notice-to-go-electronic-though-opting-out-allowed-under-changes-up">https://www.straitstimes.com/business/property/property-tax-notice-to-go-electronic-though-opting-out-allowed-under-changes-up</a>
INOA (Instantaneous Notice of Assessment)	Singapore	Enabling taxpayers to process their tax bills in real time and to experience a seamless online experience end-to-end thanks to instantaneous Notice of Assessment (iNOA).		Internal	It is prudent to have a contingency plan for potential risks that could hinder the stable implementation of the iNOA.	<a href="https://www.iras.gov.sg/irashome/News-and-Events/Newsroom/Media-Releases-and-Speeches/Media-Releases/2017/Tax-Season-2017---Maintained-Record-High-Overall-On-Time-Filing-Rate-of-96-/">https://www.iras.gov.sg/irashome/News-and-Events/Newsroom/Media-Releases-and-Speeches/Media-Releases/2017/Tax-Season-2017---Maintained-Record-High-Overall-On-Time-Filing-Rate-of-96-/</a> <a href="https://www.straitstimes.com/singapore/iras-reminds-all-taxpayers-to-file-returns-from-march-1-to-april-18">https://www.straitstimes.com/singapore/iras-reminds-all-taxpayers-to-file-returns-from-march-1-to-april-18</a>
Making Tax Digital	United Kingdom	Reducing errors in tax returns as well as the administrative burden on businesses by requiring them to keep their records digitally and submit their VAT returns through the UK's Making Tax Digital service.	Software developers Tax agents and accountants	No		<a href="https://www.gov.uk/government/collections/making-tax-digital-for-vat">https://www.gov.uk/government/collections/making-tax-digital-for-vat</a>

Source: OECD Survey on Taxpayer Education Initiatives.

Table A A.8. Offering direct assistance

Title of the initiative	Country	Short summary	Partners	Evaluation	Lessons learnt	Useful links
Free Call Centre	Burundi	Communicating with taxpayers via telephone calls to provide information and advice, and answer enquiries related to tax.		No	For the initiative to be more successful, more local tax administrations need to be involved. Taxpayers also need to be convinced that their taxes contribute to the development of the country.	<a href="https://www.obr.bi/">https://www.obr.bi/</a>
Special Taxpayer Assistance Programme	Jamaica	Providing assistance to micro and small businesses to ensure that they fulfil their income tax filing obligation.	Business associations Government departments	No	If people are offered assistance they will comply. It is important to identify taxpayer education gaps.	<a href="http://tinyurl.com/yyhtfvaa">http://tinyurl.com/yyhtfvaa</a> <a href="http://tinyurl.com/y5cu2nub">http://tinyurl.com/y5cu2nub</a> <a href="http://tinyurl.com/yxcpdys2">http://tinyurl.com/yxcpdys2</a>
Tax Filing Support to Business	Korea	Supporting taxpayers' smooth tax filing (income tax, VAT) and application (ICL, EITC) procedures, and teaching them how to utilise already developed NTS system for taxpayers.		No	Although, the National Tax Service of Korea (NTS) has developed very advanced e-filing systems and infrastructure, many individual taxpayers and SMEs find it difficult to use the systems. For them, tax compliance is still something difficult and hard to understand.	
Support for Tax Compliance	Portugal	Supporting young professionals by providing them with information about tax obligations and the useful services available on the tax administration's website.	Academic institutions	No	There is a need to include tax education in school curricula. It is important to simplify the language used in communication with the taxpayer. Being present among taxpayers conveys more proximity, transparency and reliability.	<a href="http://info.portaldasfinancas.gov.pt/pt/Cidadania/Paginas/default.aspx">http://info.portaldasfinancas.gov.pt/pt/Cidadania/Paginas/default.aspx</a> <a href="http://info.portaldasfinancas.gov.pt/pt/destaques/Paginas/at_contato_universidades.aspx">http://info.portaldasfinancas.gov.pt/pt/destaques/Paginas/at_contato_universidades.aspx</a>
"RRA IWACU" Awareness Campaign	Rwanda	Educating people that may not have the chance to attend the RRA education sessions with face-to-face sessions.	Private Businesses District Authorities	No	It is necessary to go out into the very rural areas to let everyone know about this initiative.	



Title of the initiative	Country	Short summary	Partners	Evaluation	Lessons learnt	Useful links
No-Filing Service (NFS)	Singapore	Under the NFS, taxpayers do not need to file a tax return if their employers have already transmitted their salaries to the Inland Revenue Authority of Singapore (IRAS) and they claim the same standard set of personal tax deductions each year.	Taxpayer representatives	Internal	Need to address taxpayers' concerns upfront and to provide them with reassurance.	IRAS Website <a href="https://www.iras.gov.sg/home">https://www.iras.gov.sg/home</a>  Media Release – Filing tax less taxing now: <a href="https://www.straitstimes.com/business/invest/filing-tax-returns-less-taxing-now">https://www.straitstimes.com/business/invest/filing-tax-returns-less-taxing-now</a>
Mobile Tax Units	South Africa	Mobile tax units utilise converted vehicles used as mobile offices as an innovative and cost-effective way to reach the neediest areas. They also cater to disadvantaged communities in South Africa.	National departments Municipalities Schools, via the Department of Education Hospitals, via the Department of Health The South African Medical Association Small business formations, via the Small Business Department Media organisations	Internal		
Information to Newly Started Businesses	Sweden	Helping newly started businesses understand what they need to do as entrepreneurs in terms of their responsibilities, rights and obligations.	Government agencies Organisations	Internal	The information helps new entrepreneurs start their businesses without making too many mistakes. Meeting them early in their entrepreneurship builds trust.	
The Tax Communication Centre	Turkey	Whenever taxpayers wish to reach any information related to tax, they can get it quickly via the Tax Communication Centre, first point of access for taxpayers seeking information from the Turkish Revenue Administration.		No	The training of the personnel as experts in their field provides more controlled and high-quality communication with	

Title of the initiative	Country	Short summary	Partners	Evaluation	Lessons learnt	Useful links
					taxpayers. The development and recruitment of services benefit from feedback given by taxpayers.	

Source: OECD Survey on Taxpayer Education Initiatives.

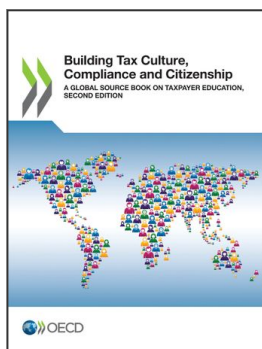
## Cross-categories

Table A A.9. Núcleos de Apoyo Contable y Fiscal (NAF)

Title of the initiative	Country	Short summary	Partners	Evaluation	Lessons learnt	Useful links
Accounting and Tax Support in Universities	Argentina	Bringing tax administrations closer to citizens through the training of university students who assist low-income citizens in their basic tax obligations.	NGOs Government departments	No	Bringing the tax administration closer to universities removes practical difficulties when dealing with the management of the institutional page.	<a href="https://www.afip.gob.ar/educacionTributaria/">https://www.afip.gob.ar/educacionTributaria/</a>
Accounting and Tax Support for Low-Income Taxpayers	Brazil	NAF are supported by tax administrations but run by universities through which students assist low-income taxpayers or small business owners.	Schools	No		<a href="https://www.gov.br/receitafederal/pt-br/assuntos/educacao-fiscal/educacao-fiscal/naf">https://www.gov.br/receitafederal/pt-br/assuntos/educacao-fiscal/educacao-fiscal/naf</a>
Accounting and Tax Support in Universities	Chile	Working with institutions of higher education in tax and tax aspects, as well as linking students and institutions with the fiscal environment.	Academic Institutions	Internal	Students and the community are an important source of fiscal education: students are future professionals and taxpayers, and small businesses are supported in their formalisation.	
Accounting and Tax	Colombia	Strengthening public policies about taxpayer education, promoting tax culture, reducing inequalities, improving trust in institutions, facilitating the access to tax rights and	Government departments Academic	No	It is important to reach out to the communities that are the most in need, such as the	<a href="https://www.dian.gov.co/atencionciudadano/CulturaContribucion/Cultura-de-la-Contribucion/Paginas/Nucleos-de-Apoyo-">https://www.dian.gov.co/atencionciudadano/CulturaContribucion/Cultura-de-la-Contribucion/Paginas/Nucleos-de-Apoyo-</a>

Support in Universities		services and fostering voluntary compliance.	institutions		lower-income population and those in zones mostly affected by the conflict (ZOMAC).	<a href="#">Contable-Fiscal.aspx</a>
Accounting and Tax Support in Universities	Costa Rica	Informing professionals and students about the main tax duties with which they must comply when exercising their profession and explaining the social goal of taxation.	Academic institutions Government departments EUROsociAL	No	This is the most effective way to ensure that tax information is conveyed to students, with the advantage that the presenter is an official of the tax administration who is available for consultancies. There is a necessity to inform more widely of the means the Ministry puts at the disposal of tax education.	
Accounting and Tax Support in Universities	El Salvador	Empowering students who perform their social service, strengthening the social projection of universities, and joining alliances to support the Ministry of Finance in achieving its strategic objectives.	Academic institutions EUROsociAL	No	Knowledge about the topic contributes to better service.	
Accounting and Tax Support in Universities	Peru	Imparting to students of higher education basic knowledge about the tax system and customs of Peru, in order to complement their professional training and strengthen the tax and customs culture in the country.	Academic Institutions EUROsociQL	No	The NAF program encourages university students to become more involved in society by providing basic tax and customs guidelines and encourages them to become allies of the SUNAT.	<a href="https://cultura.sunat.gob.pe/nucleos-de-apoyo-contable-y-fiscal">https://cultura.sunat.gob.pe/nucleos-de-apoyo-contable-y-fiscal</a>

Source: OECD Survey on Taxpayer Education Initiatives.



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