

Taxpayer education in ATI partner countries: foundation and practice

1 JULY 2026 | 14h00-15h30 (CEST) | ONLINE | EN | FR

Register [here](#)

Background

In many developing countries, the challenge is not only how to raise more revenue, but how to bring taxpayers more effectively into the tax system. Tax-to-GDP ratios often remain below the crucial 15% threshold, compliance gaps are significant, and trust in tax administrations and government institutions is frequently limited. In such contexts, enforcement alone is rarely sufficient: when taxpayers do not fully understand their obligations, face difficulties navigating the system, or question its fairness, compliance becomes both harder and less likely. Increasing revenue therefore depends not only on stronger enforcement, but on improving how taxpayers experience and engage with the system.

Building a trustworthy tax system is essential to strengthen compliance, ensure the sustainability of reforms, and reinforcing the social contract.¹ Trust fosters political support for tax reform, encouraging citizens to demand a fairer system where everyone contributes their fair share. Such remains to be the challenge in many partner countries. “In most African countries, less than half of taxpayers trust their tax administration, with levels of trust falling below 30% in some countries. Across Latin America and the Caribbean, trust in government can be as low as 26% (Argentina) and 17% (Brazil).”²

Taxpayer education is one of the key tools to address this challenge, helping to make tax systems more understandable, accessible, and responsive, while strengthening the relationship between citizens and the state. Tax enforcement efforts work best when combined with three taxpayer strategies. First, **teaching** creates deeper understanding through schools, trainings, workshops, and structured learning. Second, **communicating** raises awareness through campaigns, public events, radio, television, social media, and tailored messages. Third, **practical assistance** helps taxpayers actually comply through filing support, digital-service guidance, and problem resolution.³ Both developed and developing countries employ different strategies to engage and educate various taxpayer groups. In the absence of one definition that applies on all taxpayer groups, a 2021 OECD publication identified the common elements of such initiatives, that is, “their purpose: to transform the relationship among taxpayers, tax systems and tax administrations and to mutually benefit them and society as a whole”.⁴

¹ [Innovations in Tax Compliance](#)

² [Innovations in Tax Compliance](#)

³ [*Building Tax Culture, Compliance and Citizenship \(EN\)](#)

⁴ [*Building Tax Culture, Compliance and Citizenship \(EN\)](#)

Agenda

Time	Session	Speaker
5 min.	Welcome and presentation of the agenda	Cuba Houghton Global Research Coordinator, GAPP, International Budget Partnership (IBP) – Moderator
20 min.	Presentation: Taxpayer education	Joseph Stead, Senior Policy Analyst, Centre for Tax Policy and Administration (CTPA), OECD
40 min.	Panel discussion: Country inputs	Imiangaly Randrianomanana, Head of department, Taxpayer Services and Communication, Directorate General of Taxes, Madagascar Corazon Aquino Ohola, Assistant Manager – Content Simplification, Civic Education and Tax Outreach, Kenya Revenue Authority, Kenya Jules Tapsoba, Executive Secretary, West African Tax Administration Forum (WATAF) Paola Vinueza, National Coordinator of Citizen Assistance, the Internal Revenue Service (SRI) of Ecuador
15 min.	Q&A and open discussion	Moderator
10 min.	Closing	Moderator

Objectives

Under Action 4 of [the ATI Seville Declaration on DRM](#), ATI members “commit to enhance space and capacity for DRM accountability stakeholders in partner countries to strengthen the broader social contract.” This requires not only stronger institutions, but also better-informed and more empowered taxpayers who are able to understand their rights and obligations, engage constructively with tax administrations, and participate more meaningfully in tax and revenue matters. In this context, taxpayer education is an important practical entry point: it can help close information gaps, improve trust and transparency, and support more voluntary and sustained compliance.

This session is therefore organised to contribute to ongoing efforts to build the capacity of taxpayers so that they have the awareness, knowledge, and confidence needed to engage with tax systems more effectively. In doing so, it seeks to support broader objectives of strengthening the social contract and promoting voluntary tax compliance in line with governments’ commitment to achieving the SDGs. More specifically, the session aims to:

- lay the groundwork on the understanding of taxpayer education which will serve as the foundation for activities to be implemented under Workstream 3 of the ATI Consultative Group (CG) 4 [Workplan \(2025-2030\)](#)
- facilitate the space for peer-exchange on various strategies used by governments as well as challenges, opportunities
- collect input for the future activities of CG 4 in the area.

Duration

The session will be held on Wednesday **1 July 2026 | 14:00-15:30 CEST** and will last for 90 minutes.

Follow up

A short summary of the main discussions of the session will be published on the ATI website. Further, the outcomes of the session will feed into the future activities of ATI CG4, which oversees the implementation of Action 4 of the Seville Declaration on DRM.