



BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

# The 4th Belt and Road Initiative Tax Administration Cooperation Forum

— Improving Tax Environment

Tbilisi Georgia

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# Simplifying Tax Compliance



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「01」 **Defining Tax Compliance**

「02」 **Key Actors in Compliance Cycle**

「03」 **Compliance Strategies**

「04」 **Selected WATAF Resources**



# CONTENT



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## Tax Compliance defined



Generally, the definitions are **less confusing** but varies with the authority that provides it. Hence, tax administrations, legal practitioners, taxpayers and academics may offer essentially **equivalent definitions**, but the key technical terms may **slightly differ**.

Basically, *tax compliance entails obedience to applicable tax laws.*



## BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

### Key Institutions



01

**Tax authorities –Tax Administration etc**

02

**Taxpayers – Individuals, Corporate Bodies etc**

03

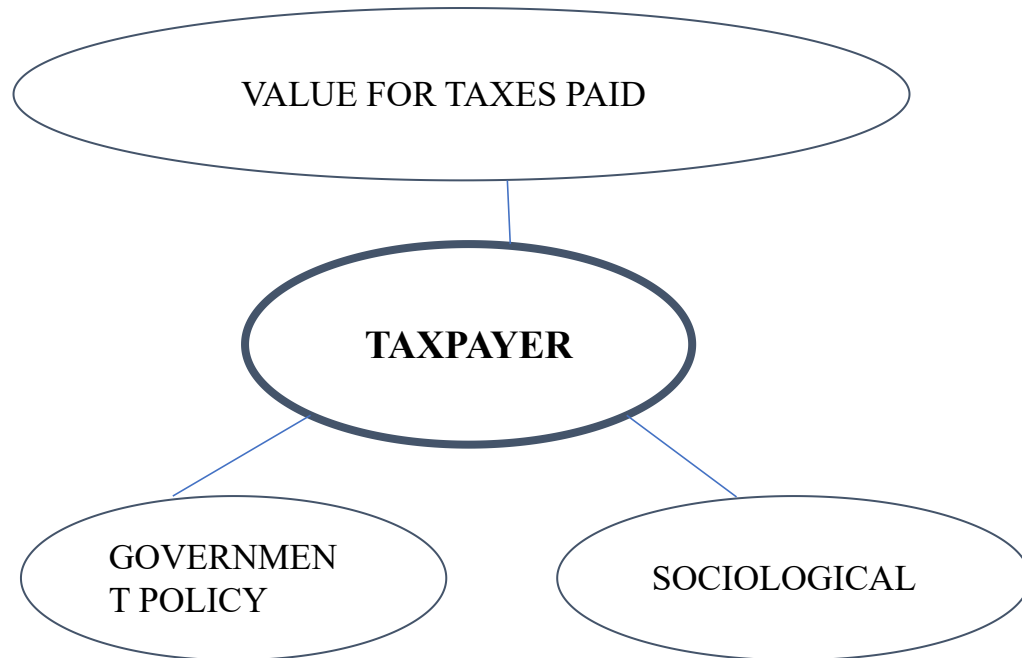
**Tax Laws, Regulations and the Court**

04

**Tax Intermediaries and Practitioners**

# Taxpayer Attitude and Behaviour towards Compliance: The Nexus

## FACTORS INFLUENCING TAXPAYER BEHAVIOUR

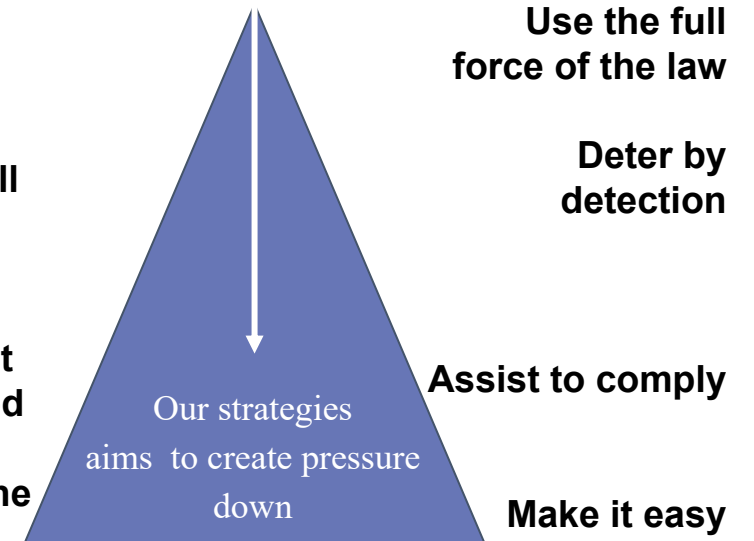


## ATTITUDE TO COMPLIANCE

- Have decided not to comply**
- Don't want to comply, but will if we pay attention**
- Try to but don't always succeed**
- Willing to do the right thing**



## COMPLIANCE STRATEGY







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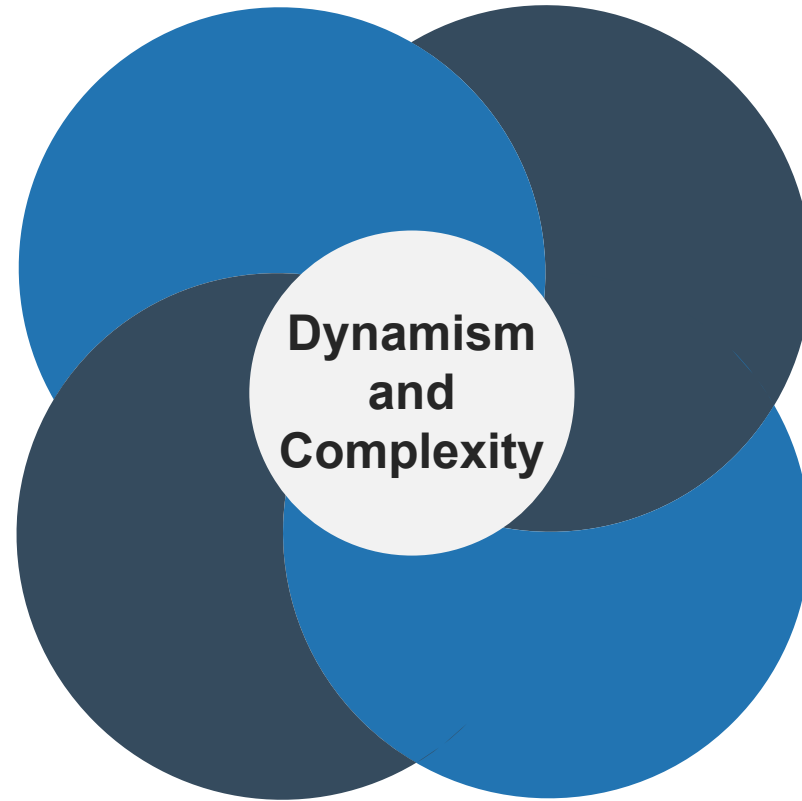




## BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

**Tax  
Authorities**

**Tax Laws**



**Taxpayers**

**Tax  
Intermediaries**





## WATAF Resources



### Scientific Output:

Tax Compliance Attitude in West Africa:  
Evidence from Senegal and Sierra Leone  
(WATAF Discussion Paper DP/23/001).

<https://wataf-tax.org/publications/>

### Technical Report:

Compliance Risk Management Guidelines for  
WATAF Member States.

<https://wataf-tax.org/2022/02/03/compliance-risk-management-framework/>



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**THANK YOU!**

**MERCI BEAUCOUP!**

**OBRIGADO!**

