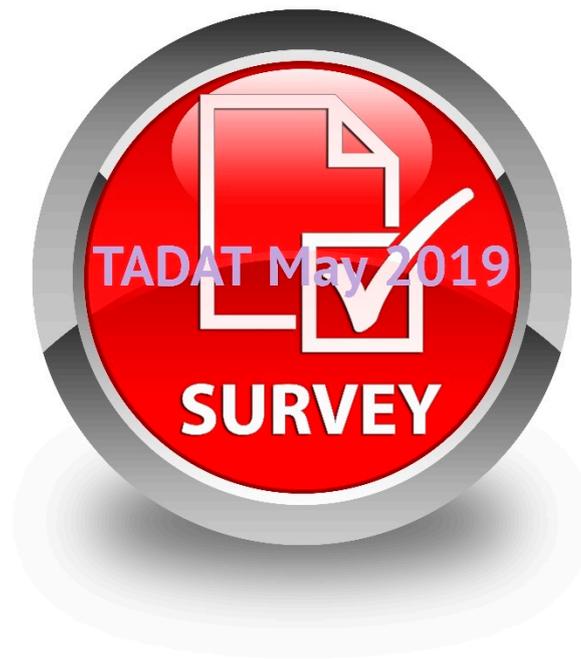


# **TADAT: May 2019 Survey Results—Key messages, lessons for capacity development, and possible next steps**



**Analysis by**

**Messrs. John Crotty, Christos Kotsogiannis and Rick Leigh**

**TADAT Secretariat  
November 2019**

## I. KEY MESSAGES OVERALL

**Overall, survey respondents perceived improvements across all the nine TADAT Performance Outcome Areas (POAs).** Stand-out areas include the taxpayer register (POA1), risk management (POA2), voluntary compliance (POA3), on-time tax declarations filing (POA4), payment of taxes (POA5) and dispute resolution (POA7).

**The largest number of responses supported the idea that “TADAT drives improvements.”**

Improvements mentioned include: (i) overall tax administration; (ii) various compliance fields [filing, audit, and collections]; (iii) operational performance; (iv) registration; (v) taxpayer service; (vi) technological improvements (including data analytics); (vii) reform initiatives; (viii) risk management; and (ix) strategic planning.

**Survey respondents emphasized the importance of political commitment and support to reform including from senior tax administration managers.** Positive results have been observed when this element is strong.

Additionally, respondents emphasized that TADAT sensitization through the delivery of training had also contributed to these positive results.

**Survey respondents identified a range of other reform challenges including:** (i) intra tax administration resistance to change; (ii) taxpayer resistance to voluntary compliance promotion efforts; (iii) taxpayer reluctance to use electronic filing and payment arrangements; and (iv) outmoded IT systems that inhibit the implementation of good practices.

**Information technology is being used by some tax administrations to focus on improving their operations and meet TADAT-based standards.** In one country, a new IT system is being used to capture TADAT standards and enable senior management to monitor better tax administration performance.

**Survey respondents were generally positive regarding TADAT’s role in facilitating information exchanges within tax administrations;** but indicated more limited networking and peer-to-peer engagement with other countries’ administrations. This is an area warranting further research—to identify perceived inhibitors to wider networking.



**Cross-country data collected through TADAT assessments could be utilized better,** including for hypothesis-testing that informs refinements to the TADAT methodology, as well as providing guidance to countries on tax administration reforms priorities.

**Further examination/research into the issues and insights**

**gleaned from this May 2019 survey is warranted.**

Areas of further research include: (i) causes of response disparities among revenue administration experts regarding the impact of TADAT (good tax administration practices) on improvements in communications within tax administrations; and (ii) TADAT-related impact on networking across tax administrations; and (iii) in-country or offshore learning events including the benefits of peer-to-peer engagement.

## II. BACKGROUND

1. The key objectives of the May 2019 TADAT Impact Survey were to gauge the extent to which the TADAT framework: (i) is being used by TADAT-trained persons; and (ii) is impacting the strengthening of tax administration performance through prioritized improvements. A total of 1,922 email-invitations were sent out to the global community of TADAT-trained persons (assessors and non-assessors) and 1,053 responses (55 percent) from 109 countries were received. Only a third of the respondents were female (see Table 1).

**Table 1. The Number and Gender Distribution of Respondents**

Gender	Number	Percentage
Female	354	33.6
Male	699	66.4
<b>Total</b>	<b>1,053</b>	<b>100.0</b>

2. On the question of TADAT Field Guide usage, it is observed that about 37 percent (387) of the 1,039 respondents to this particular question use the Guide regularly and 41 percent (428) use it sometimes.

**Table 2. Income Classification of Respondents' Countries**

Low income	13
Lower middle income	28
Upper middle income	33
High income	35
<b>Total</b>	<b>109</b>

3. Most responses came from 35 High Income countries, followed by Upper Middle Income, Lower Middle Income, and Low Income countries (with 33, 28, and 13 respectively)—see Table 2.

4. A full listing of the countries whose respondents are represented in this survey is set out in Appendix I. As illustrated in Table 3, more than 75

percent of the 1,053 responses came from citizens of 21 of 109 countries from which responses were received. The majority of responses came from citizens of five countries: Brazil, India, Uganda, United States of America and Zimbabwe.

**Table 3. Top 21 Respondents' Primary Citizenship Country**

Countries	Number of Respondents	Countries	Number of Respondents
Zimbabwe	183	Germany	19
Uganda	142	Spain	19
Brazil	95	Rwanda	18
India	45	France	18
United States of America	39	Cameroon	18
Nigeria	25	Lebanon	17
El Salvador	22	Liberia	13
Canada	21	Japan	13
Ghana	21	Burkina Faso	12
Kenya	20	United Kingdom	12
Australia	20		
<b>Total (75.2 percent of 1,053 responses)</b>			<b>792</b>

5. The distribution of respondents by occupation varies significantly—see Table 4. Most of them (737) are revenue administration experts (tax or customs). The second largest occupational category is government officials (other than tax/revenue administration). Non-revenue administration experts, including for instance capacity development partners' program officers and private sector consultants, constitute 30 percent of respondents.

**Table 4. Respondents by Occupation—All Countries**

Revenue administration expert (tax or customs)	737
Private sector consultant/contractor	41
Other (please specify)	74
Staff of bilateral aid ministry or agency	23
International civil servant (IMF, World Bank, UN, etc.)	65
Government official (other than tax/revenue administration)	89
Public financial management expert	17
Academic/professor	7
Non-revenue administration experts (tax or customs) *	<b>316</b>
<b>Total Survey Respondents</b>	<b>1,053</b>

\* **Note:** The “Non-revenue administration experts (tax or customs)” category in the above table is a summation of all occupational categories other than the “Revenue administration expert” category.

6. **Most respondents are from Low Income Countries (LIC)**, followed by High Income (HIC), Upper Middle Income (UMIC) and Lower Middle Income (LMIC) countries—see Table 5.

**Table 5. Country Income Classification of All Respondents by Occupation**

Occupation	LIC	LMIC	UMIC	HIC	Total
Revenue administration expert (tax or customs)	330	127	122	148	<b>727</b>
Private sector consultant/contractor	6	9	12	14	<b>41</b>
Other (please specify)	22	18	26	8	<b>74</b>
Staff of bilateral aid ministry or agency	3	8	5	7	<b>23</b>
International civil servant (IMF, World Bank, UN, etc.)	4	13	14	34	<b>65</b>
Government official (other than tax/revenue administration)	28	18	25	18	<b>89</b>
Public financial management expert	3	5	3	6	<b>17</b>
Academic/professor	0	1	3	3	<b>7</b>
Non-revenue administration experts (tax or customs) *	66	72	88	90	<b>316</b>
<b>Total</b>	<b>462</b>	<b>271</b>	<b>298</b>	<b>328</b>	<b>1,359</b>

\* **Note:** The “Non-revenue administration experts (tax or customs)” category in the above table is a summation of all occupational categories other than the “revenue administration expert” category.

7. **Respondents’ perceptions on TADAT’s impact were sought in the following key areas:** (i) areas in which reform improvements were observed and what the main drivers were; (ii) areas in which little or no improvement was observed and respondents’ perception of key impediments to the reform effort; and (iii) the extent to which the TADAT experience has fostered the exchange of information and peer-learning—within and outside of the tax administration.<sup>1</sup>

<sup>1</sup> In the survey, questions 1 – 8 covered a respondent’s background and demographic status while questions 9 – 19 solicited views on the TADAT’s impact.

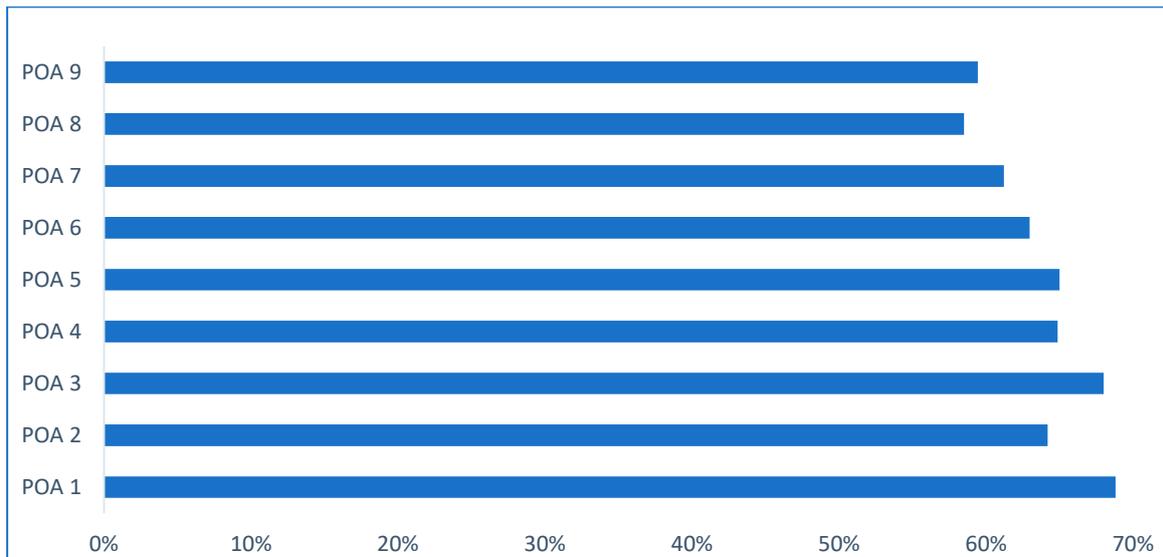
### III. KEY MESSAGES ON USE OF THE TADAT FRAMEWORK

#### A. Observed areas of improvement

**Question 9** – *Performance outcome areas that have been the focus of improvement* – Which Performance Outcome Areas (as applicable) stand out as having had the most focus for improvement by the entities you have indicated?’

8. Respondents indicated that improvements occurred across all performance outcome areas (POAs) following a TADAT assessment, though responses differ across respondent categories. Separating respondents by occupation and into the two major categories<sup>2</sup> shows that, *for the revenue administration expert respondents (customs or tax)*, POA1 (integrity of the registered taxpayer) has received the most focus for reform, followed by POA3 (supporting voluntary compliance), POA4 (timely filing of tax declarations) and POA5 (timely payment of taxes). POA8 (efficient revenue management) was seen to have received the least increase in attention, though the difference between the highest (POA1) and the lowest (POA8) is relatively small at 10 percentage points—see Figure 1.

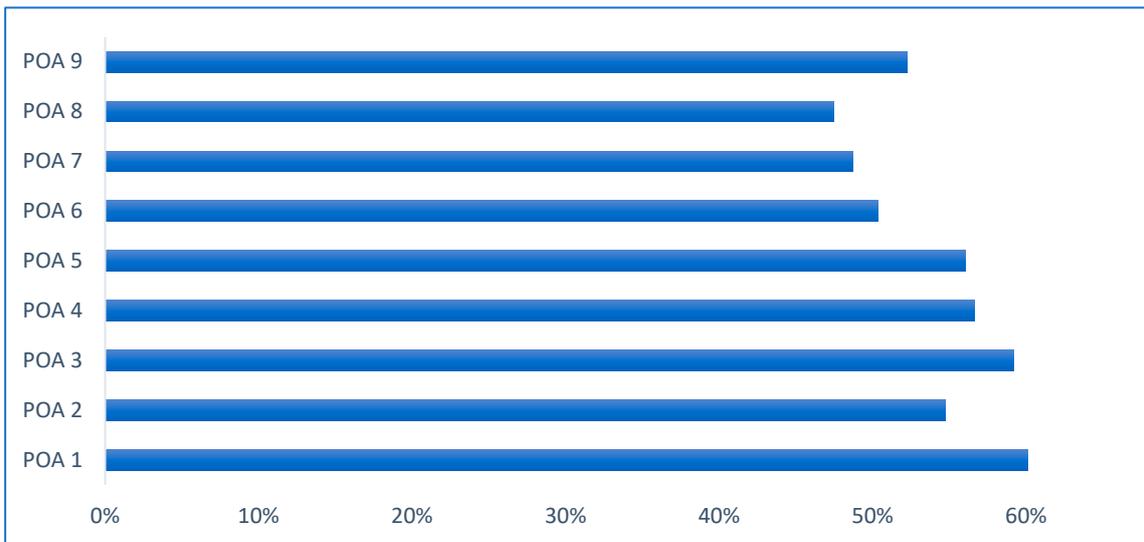
**Figure 1. Reform Areas—Revenue Administration Experts (Customs or Tax)**



9. A similar picture emerges for the *non-revenue administration experts (customs or tax) respondents*, though there were fewer (316) respondents across all POAs—see Figure 2.

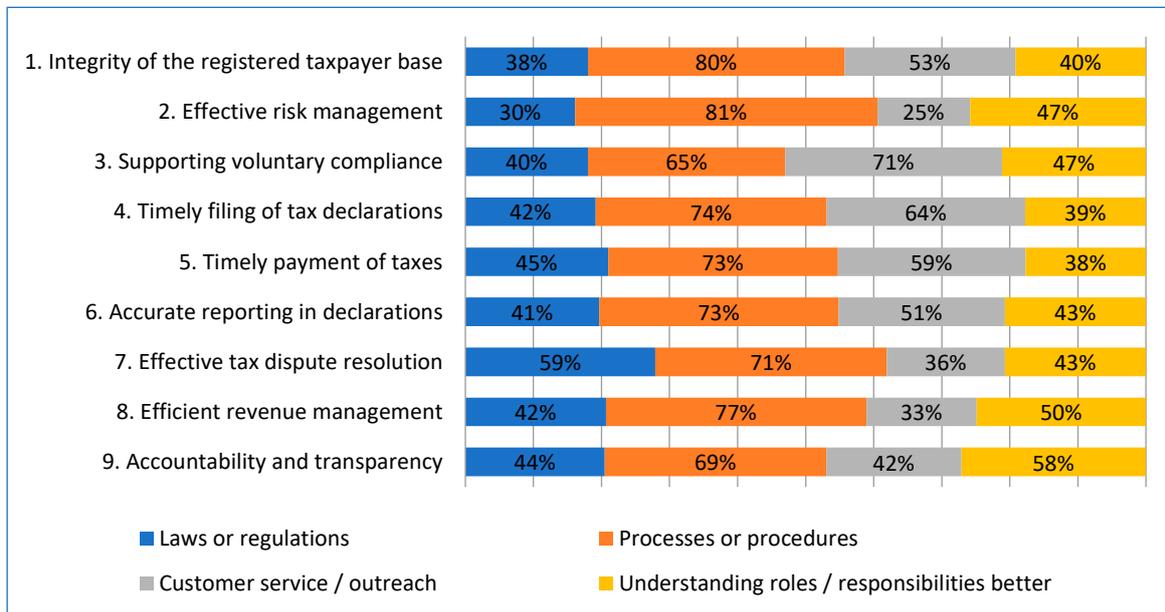
<sup>2</sup> Revenue administration experts (customs or tax) and non-revenue administration experts, with 737 and 316 in total, respectively.

**Figure 2. Reform Areas—Non-Revenue Administration Experts (Customs or Tax)**



10. **Processes or procedures—as opposed to laws/regulations, customer service and understanding roles/responsibilities better—have mostly been the focus of reform across nearly all POAs and occupation categories.** Figure 3 highlights the views of revenue administration experts in particular across the nine POAs.

**Figure 3. Post-TADAT Assessment Focus of Reform Efforts—Revenue Administration Experts (Customs or Tax)<sup>1</sup>**



**Note:**

<sup>1</sup> Respondents could identify more than one area; so length in the chart shows proportions of respondents indicating efforts in each particular area

## Observed improvements by POA

11. Table 6 summarizes, by POA, responses on observed areas of improvement.

**Table 6. Survey Responses by Performance Outcome Area on Areas of Improvement**

POA / Description	Observed areas of improvement
1. Integrity of the registered taxpayer base	<ul style="list-style-type: none"> <li data-bbox="411 454 1390 577">■ <b>Following TADAT assessments, many administrations have given higher priority to improving the integrity of their tax registers.</b> Recognizing the critical importance of having an accurate register of taxpayers, survey respondents report that significant resources have been committed to clean-up their registers and to keep them up-to-date on an ongoing basis.</li> <li data-bbox="411 589 1390 797">■ <b>Across a large number of administrations, respondents have also identified important register-related initiatives.</b> These include new registration forms, improvements to registration procedures, stricter taxpayer identification requirements, the capture of more data on taxpayers at the time of registration (e.g. different filing obligations) and use of third party data to identify non-registered taxpayers. Figure 3 shows that 80 percent of revenue administration respondents have reported that processes and procedures have been a major focus of tax register reform efforts.</li> </ul>
2. Effective risk management	<ul style="list-style-type: none"> <li data-bbox="411 819 1390 943">■ <b>TADAT has been a catalyst for revenue administrations to adopt risk management approaches to strengthen taxpayer compliance.</b> Exposure to TADAT’s structured approach to managing risks has helped some administrations to understand the limitations of their outmoded approaches to strengthening taxpayer compliance.</li> <li data-bbox="411 954 1390 1144">■ <b>Survey respondents have identified a range of organizational changes that have been put in place to improve risk management.</b> Corporate Risk Committees, Compliance Risk Management (CRM) divisions and Risk Management units have been established to identify, assess, and prioritize risks and to address those risks through CRM strategies. Increased priority has also been given to intelligence gathering in some administrations in order to build their capacities to identify major compliance risks.</li> <li data-bbox="411 1155 1390 1368">■ <b>Adoption of a CRM program has sharpened the focus of various operational functions.</b> Respondents’ examples include the development of risk-based audit tools, proper risk-based selection of audit cases, “automatic” refunds for low risk VAT refund claimants, and better targeting of collection enforcement efforts. More than 80 percent of revenue administration respondents have indicated (see Figure 3) that processes and procedures have been a major focus of risk management improvements. Use of the CRM framework has also improved resource allocations in some administrations.</li> <li data-bbox="411 1379 1390 1462">■ <b>Improved management of institutional risks has also been highlighted.</b> Some examples include the development of business continuity management plans, and disaster recovery testing and training.</li> </ul>
3, Supporting voluntary compliance	<ul style="list-style-type: none"> <li data-bbox="411 1485 1390 1771">■ <b>Measurement against TADAT indicators for supporting voluntary compliance has led many countries to give greater priority to taxpayer service-oriented strategies.</b> Respondents have identified initiatives under those strategies that include provision of increased general information to taxpayers, taxpayer specific education and training, explanatory material regarding rights and obligations, provision of electronic services such as an interactive online platform, posting of Frequently Asked Questions (FAQs) on the administration’s website, and “road shows” for taxpayers. In Figure 3, respondents indicate that efforts to strengthen voluntary compliance have focused on the reform of processes and procedures, and customer service and outreach.</li> <li data-bbox="411 1783 1390 1962">■ <b>Other initiatives under these strategies have also facilitated improved filing and payment compliance.</b> Declarations have been simplified making their timely and accurate completion an easier task. Electronic filing and payment has been encouraged by some administrations at the same time as increased outreach programs for taxpayers have been delivered. Some administrations are now encouraging taxpayers to use “mobile money” facilities to pay their tax bills.</li> <li data-bbox="411 1973 1390 2029">■ <b>Some respondents have commented that their voluntary compliance strategies have also helped to improve the credibility of their administrations.</b> Newly introduced independent</li> </ul>

Table 6. Survey Responses by Performance Outcome Area on Areas of Improvement

POA / Description	Observed areas of improvement
	surveys of taxpayers are being used to gather feedback from taxpayers, including to measure taxpayer satisfaction across different functions and operations.
<p>4. On-time filing of declarations</p> <p><b>AND</b></p> <p>5. On-time payment of taxes</p>	<ul style="list-style-type: none"> <li>■ <b>TADAT assessments have encouraged administrations to pay closer attention to filing and payment requirements.</b> Respondents report significantly greater efforts are being made to meet TADAT filing and payment standards with closer monitoring and control, with follow-up action resulting in improved levels of on-time filing and payment of taxes across different revenue lines, and an overall “faster collection cycle.” In their supplementary comments, approximately 75 percent of revenue administration respondents have indicated that improved processes and procedures have in turn shown better taxpayer filing and payment ratios. Legislative changes and IT improvements have also made it possible for some administrations to mandate electronic return filing and payment to improve compliance with these basic taxpayer obligations.</li> <li>■ <b>Different filing and payment compliance levels have led administrations to focus on different taxpayer segments and different tax obligations.</b> In some countries, priority has been given to ensuring that large taxpayers are meeting TADAT filing and payment standards while in others, on-time filing of VAT returns has been given particular attention. New IT systems are helping some administrations to identify non-filers quickly.</li> <li>■ <b>TADAT has provided the impetus for administrations to address their debt management problems seriously.</b> Some countries have moved to centralized management of debts. Others have improved analysis, reporting and tracking of debts and put in place multi-year action plans to deal with a build-up of tax arrears, all with the objective of meeting TADAT/good practice debt management standards as soon as possible.</li> </ul>
6. Accurate reporting in declarations	<ul style="list-style-type: none"> <li>■ <b>A few respondents identified audit-related measures taken to ensure accuracy of reporting.</b> Examples provided include development of a national audit plan, the centralization of audit case selection processes, and the use of third-party data to identify and target non-compliant taxpayers for audit. Cross-matching of information generated by electronic billing machines was seen by one respondent as an effective measure to ensure accuracy of reporting. Following a TADAT assessment, another respondent noted that the tax and customs administrations had established a “<i>common platform for data exchange.</i>”</li> <li>■ <b>A small number of respondents also mentioned other measures taken to encourage accurate reporting.</b> One example involved substantive legislative changes to support the issue of binding public and private rulings. Another example concerned the initiation of a VAT Gap study to monitor the level of VAT compliance.</li> <li>■ <b>Despite the limited narrative responses on improvements to reporting accuracy, respondents indicated elsewhere that reform efforts had been devoted to this performance area.</b> In particular, more than 70 percent of revenue administration respondents indicated that changes to processes and procedures were an important focus of reforms to improve reporting accuracy.</li> </ul>
7. Effective tax dispute resolution	<ul style="list-style-type: none"> <li>■ <b>Respondents have reported that administrations have implemented a raft of similar measures to improve their handling of disputes.</b> Objection procedures have been streamlined with, inter alia, taxpayers provided information on their objection and appeals rights as a matter of course. The disputes function has been restructured and moved out of audit to a distinct dispute review unit located, generally in the separate legal/appeals function.</li> <li>■ <b>Additional measures have been taken in some countries to speed up resolution of disputes.</b> It has been necessary to establish independent tax appeals boards in some countries as a first line of review outside the administration and as an adjunct to existing court appeals processes.</li> <li>■ A predominance of revenue administration respondents indicated (see Figure 3) that <b>improving the management and resolution of disputes has required changes to both procedures and processes and laws and regulations.</b> Presumably, the establishment of a new</li> </ul>

**Table 6. Survey Responses by Performance Outcome Area on Areas of Improvement**

POA / Description	Observed areas of improvement
	tax appeals board as mentioned above would be one initiative that would require legislative and regulatory changes.
8. Efficient revenue management	<ul style="list-style-type: none"> <li>Regarding efficient revenue management, respondents provided only limited commentaries mainly related to VAT refunds. One example concerned the development of a new methodology for forecasting VAT refunds to ensure that sufficient budget funds are available to provide timely payments of refund claims. Use of risk criteria to promptly clear most refund claims was also highlighted. Finally, one respondent encouraged countries to permit their tax administrations to withhold a percentage of VAT payments in order to meet VAT refund claims. Again, most revenue administration respondents report that improvements in revenue management have involved changes to procedures and processes (see Figure 3).</li> </ul>
9. Accountability and transparency	<ul style="list-style-type: none"> <li>Responses on accountability and transparency measures varied across a number of areas. One administration has set up an internal audit department to scrutinize operations and management of finances. A TADAT assessment has prompted an administration to publish its Strategic Plan for the first time. Responding to a TADAT assessment, another administration has ensured that its financial statements and annual report are submitted on a timely basis. Still another administration has implemented a Code of Ethics for its staff and a related penalty regime for breaches of the Code. A number of administrations have commissioned independent surveys to measure perceptions of staff integrity with the intention to conduct them on a regular basis.</li> </ul>
Customs-related TADAT responses	<ul style="list-style-type: none"> <li>Some comments also addressed areas of customs reforms that have been prompted by a TADAT assessment. Examples provided include strengthening of procedures and processes for control of declarations, reviewing an administration's Authorized Economic Operator scheme in light of an administration's focus on improved risk management, and improved communications with the trader community to spell out expectations regarding the accuracy of declarations.</li> </ul>

## B. Key drivers of improvement

**Question 10**—*Examples of TADAT framework usage and related results (1)* – “Do you have an example of where you have observed improvements and why this has been possible (the key drivers)?”

**Question 11**— *Example of improvements* – “If ‘Yes’, please explain briefly.”

12. **Survey respondents were provided an opportunity to give narrative responses regarding TADAT-based improvements and key drivers.** A total of 787 responded to question 10. Of these, 94 percent (740) responded positively, while 6 percent (47) responded negatively—indicating that they have not seen any improvements.

13. **For question 11, basic text analysis was performed to identify the frequency of occurrences of 2:3 words which make appearance together in order to gauge the importance of those responses in the total sample of responses.** The data shows that the most frequent 2:3-word combinations mentioned by the respondents who identified improvements are: ‘registry integrity’ (POA1), ‘risk management’ (POA2), ‘compliance risk’ (POA2), ‘risk assessment’ (POA2), ‘voluntary compliance’ (POA3), ‘electronic filing’ (POA4), ‘debt management’ (POA5), ‘timely payment’ (POA5), ‘dispute resolution’ (POA7) and ‘VAT refunds’ (POA8).

14. **Respondents reported that commitment and support from senior management of revenue administrations have been critical factors in implementing TADAT-identified improvements.** The

active engagement of different revenue administration managements in the identification of priority areas for improvement, in building strategic plans around TADAT performance standards, in the development of TADAT action plans, and in defining specific TADAT-related goals for different business segments, has ensured that TADAT has been a positive force driving reforms across many of the assessed tax administrations.

15. **TADAT training provided to senior managers and key staff has facilitated the development of both a shared vision for reform and the reform agenda itself.** Importantly, TADAT has helped countries to broaden their focus beyond meeting revenue targets alone and give greater emphasis to the establishment of TADAT-related KPIs and performance monitoring across a wide range of functions.

16. **Information technology is also being used to help administrations to focus on improving their operations to meet TADAT-based standards.** In one country, a new IT system is being used to capture TADAT standards to allow senior management to better monitor tax administration performance.

### **C. Little or no progress reform areas**

**Question 12**—*Examples of TADAT framework usage and related results (2)* – “Do you have an example where, **despite focusing on the particular area**, you have observed little or no progress and, in your view, what may have caused the slow progress?”

**Question 13**— *Example of little or no progress* – “If ‘Yes’, please explain briefly.”

17. **Survey respondents were provided an opportunity to give reasons for slow or no progress on TADAT reforms.** Of 364 respondents who indicated at question 12 that they had examples of little or no progress, 350 (96 percent) provided some information in narrative form at question 13. Many respondents provided detailed explanations regarding the difficulties their administrations have faced in implementing reforms. Those explanations cover a diverse range of problems and issues.

18. **For question 13, basic text analytics were performed to identify the frequency of occurrences of 2:3 words which appear together in the responses in order to gauge the importance of those responses.** A first cut of the data shows that the most frequent 2:3-word combinations mentioned where no significant progress has been observed are: ‘registry integrity’ (POA1), ‘business plan’ (POA2), ‘effective risk management’ (POA2), ‘voluntary compliance’ (POA 3), ‘dispute resolution’ (POA7), ‘third party information’ (POAs 1, 2 and 6) and ‘efficient revenue management’ (POA8).

19. **There are notable similarities in the matching of 2:3 word combinations among responses to questions 11 and 13.** This likely reflects commonalities across countries in the focus of their reform efforts with, on the one hand, responses to question 11 indicating those priority reforms that have succeeded and, on the other hand, for question 13, those priority reforms where there has been limited or no progress.

## Observed areas with little or no reform progress—by POA

20. Table 7 summarizes responses, by POA, on observed areas with little or no progress.

**Table 7. Survey Responses, by Performance Outcome Area, on Areas of Little or No Progress**

POA / Description	Observed areas with little or no progress
1. Integrity of the registered taxpayer base	<ul style="list-style-type: none"> <li>■ <b>Efforts to improve the integrity of the taxpayer register have faced many obstacles.</b> Slow progress has been made in cleaning the register because the work is essentially a manual process requiring a large commitment of staff resources for an extended period. Absent those resources, little progress has been achieved. Limitations of IT systems (e.g. that cannot “flag” dormant registrations) have also exacerbated some clean-ups. With company registrations located in a separate agency it has not been possible to de-register corporate taxpayers without the cooperation of that other agency. Also, other agencies (company and business registries) have, in some cases, been reluctant to permit access to their databases and to share data with the tax administration.</li> <li>■ <b>Some government initiatives also run counter to tax administration efforts to have a high integrity register.</b> For example, government and business expectations of quick and easy registration processes for taxpayers have compromised tax administration efforts to undertake appropriate checks on the identity and bona-fides of new registrants.</li> </ul>
2. Effective risk management	<ul style="list-style-type: none"> <li>■ <b>Many administrations have been slow to embrace modern risk management concepts and principles.</b> In some cases, senior managers understand risk management concepts but have not been able to implement them because of staff resistance, especially from middle managers. In other cases, senior managers pay lip service to risk management but have been unwilling to establish a proper Risk Management (RM) structure and to resource its operations (including intelligence gathering), and to provide RM training. Some respondents suggested that CRM concepts were poorly understood, and staff did not have the critical qualifications and skills to undertake RM work.</li> <li>■ <b>Institutional risk management is given only limited attention in some administrations.</b> For example, the need for business continuity plans was not addressed in one administration when institutional risk planning was undertaken.</li> </ul>
3. Supporting voluntary compliance	<ul style="list-style-type: none"> <li>■ <b>Efforts to promote voluntary compliance have met significant resistance from taxpayers.</b> In countries that have low tax compliance cultures, taxpayers are reluctant to engage with the tax administration, despite taxpayer education and outreach programs. Many businesses wait for the administration to find them before they start to comply with their obligations. Such businesses maintain inadequate books and records, persist in filing and paying late, especially VAT, and refuse to use on-line filing and payment facilities. Some respondents mentioned that many small business operators are functionally and numerically illiterate and lack internet connections.</li> <li>■ <b>Tax officials are reluctant to work on programs that promote voluntary compliance.</b> Demotivated, low paid officers are unwilling to participate in new taxpayer assistance and outreach programs, especially when they involve fundamental changes to the way those officers carry out their duties.</li> </ul>
4. On-time filing of declarations  <b>AND</b>  5. On-time payment of taxes	<ul style="list-style-type: none"> <li>■ <b>Despite efforts to strengthen filing and payment compliance, only limited progress has been achieved in some administrations.</b> Taxpayers do not use mandated electronic filing and payment facilities and do not respond to reminders and follow-up actions by the administrations. Some administrations face challenges in reconciling returns and payment information. A complicating factor is that electricity supplies can be intermittent and networks and IT systems for transmission of data to the administrations are rendered unreliable. Administrations also do not consistently apply penalties for filing and payment non-compliance, reportedly for cultural, political and other reasons.</li> <li>■ <b>Administrations have also faced difficulties in addressing backlogs of tax arrears.</b> Problems start with corrupt arrears data on outmoded IT systems. The clean-up of this data requires manual intervention and significant resources must be assigned to this difficult work, especially when new IT systems are being implemented. One respondent also highlighted a</li> </ul>

Table 7. Survey Responses, by Performance Outcome Area, on Areas of Little or No Progress

POA / Description	Observed areas with little or no progress
	<p>common practice of many recalcitrant taxpayers to renege on installment payment obligations even when their old tax debts are undisputed.</p> <ul style="list-style-type: none"> <li>■ <b>Legal impediments may also prevent write-off of uncollectible tax debts.</b> Some administrations do not have the legal authority to write-off debts and in other administrations, debts can only be written-off at the expiration of statutory limitations for collection enforcement, despite their uncollectible character.</li> </ul>
6. Accurate reporting in declarations	<ul style="list-style-type: none"> <li>■ <b>Audit programs undertaken in some administrations are largely ineffective in improving compliance.</b> There are no formal audit plans prepared in some administrations. Audits provide opportunities for rent-seeking. They take a long time to complete and auditors rely on outmoded approaches and practices, even when administrations have sought to implement modern audit techniques (such as different types of audits) and provided staff training for that purpose.</li> <li>■ <b>VAT audits, in particular, conducted by some administrations have been singled out for mention.</b> One respondent commented that the VAT audits that have been conducted have not resulted in improved compliance by the business community. Another respondent observed that audits were not properly targeted and only a limited number were actually completed.</li> </ul>
7. Effective tax dispute resolution	<ul style="list-style-type: none"> <li>■ <b>Legal and administrative obstacles have prevented some administrations from finalizing disputes quickly.</b> Extensive appeal rights provided in legislation have been difficult to change. Procedural delays in processing of objections have also slowed resolution of cases.</li> <li>■ <b>Even when some administrations have sought to expedite disputes, they have not been successful.</b> One example cited concerned delays in obtaining approval for legislation to authorize an alternative disputes resolution mechanism. Another example related to special panels set-up to expedite complex disputes (e.g. on transfer pricing issues), which had not been effective.</li> </ul>
8. Efficient revenue management	<ul style="list-style-type: none"> <li>■ <b>Tax administration accounting systems were seen as problematic by a number of respondents.</b> Some commented that their administrations cannot properly manage taxpayer compliance when IT systems are not able to provide a “single window view” of a taxpayer’s obligations. Others noted that their IT systems have not even been updated to take account of new tax obligations. Some respondents also acknowledged that poor accounting practices in their administrations and lack of staff training contributed to the inadequacies of their accounting systems.</li> <li>■ <b>Another problem concerning efficient revenue management that was identified concerned the payment of VAT refunds.</b> One respondent reported that legislative changes required to streamline the payment of VAT refunds had not been passed. Another noted continuing difficulties in obtaining an allocation of sufficient budgetary funds to cover VAT refunds due to taxpayers.</li> </ul>
9. Accountability and transparency	<ul style="list-style-type: none"> <li>■ <b>Regarding accountability and transparency, a significant number of respondents highlighted integrity and corruption problems in their administrations.</b> Some specifically mentioned corruption as an obstacle to reform. Other respondents appeared to provide ‘coded’ references to corruption issues when they commented about a culture of resistance to reform and change, low staff morale, and a lack of willingness to enforce taxes on the part of officials. No respondents specifically addressed their administrations’ capacities (or lack thereof) to investigate suspected wrongdoing and malfeasance by tax officials.</li> </ul>

## **D. Major impediments to the implementation of TADAT-related (good tax administration practices) reforms**

21. **Weak leadership of reform efforts is seen as a major constraint to implementation progress.** Some respondents suggested that some senior tax administration managers have a limited understanding of good tax administration principles and standards or do not appreciate the need for the monitoring of operations across a range of performance parameters. In other cases, managers may have understood the TADAT model but have lacked the necessary commitment to meet good tax administration standards and even rejected the findings of TADAT assessments. Unstable leadership of administrations has also meant that reforms activities have not been appropriately prioritized. One respondent even suggested that the TADAT framework may be too complicated for many officials to understand fully.
22. **Some respondents also expressed concerns regarding limited political support for reform areas identified by the TADAT framework.** Examples include: (i) difficulties in getting laws changed, even on non-contentious provisions of the Tax Procedures Code; and (ii) failure to provide funds to support critical reform strategies (including IT requirements).
23. **Outmoded IT systems and data integrity issues are seen as major barriers to reform implementation.** Respondents observed that modern IT systems are critical in meeting good practice (TADAT) standards across multiple POAs. Problems in cleaning-up taxpayer registers can have “knock-on” effects for managing return filings by “active” taxpayers. Similarly, problems in cleaning-up an administration’s debt portfolio can impact an administration’s capacity to collect current liabilities of indebted taxpayers.
24. **Staff resistance was also cited as a barrier to adoption of and improvements based on TADAT standards.** Some respondents noted that officials were even reluctant to engage in the delivery of new taxpayer assistance and outreach programs. Middle managers were also seen to be contributing to the problem. As mentioned above, corruption may be one of the underlying motives for staff resistance to reform efforts.

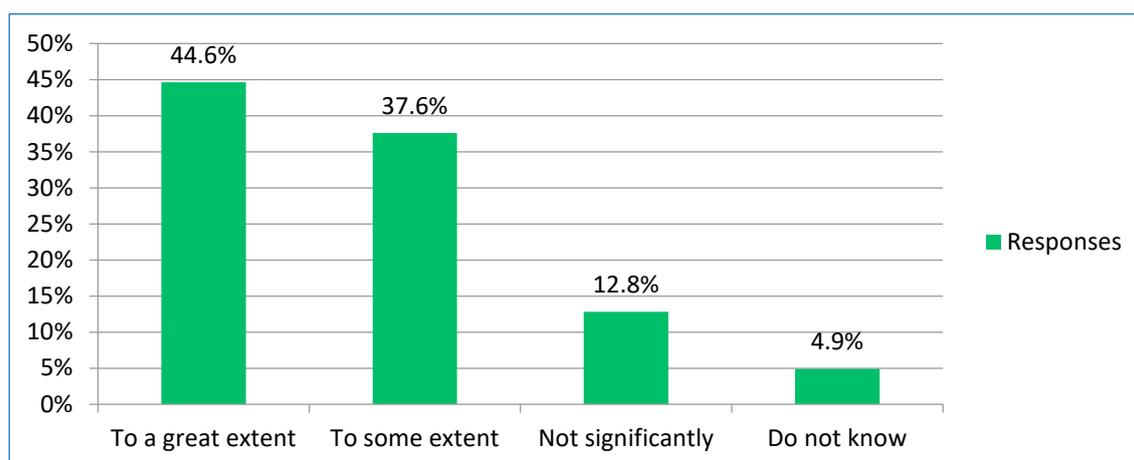
## **E. TADAT and exchange of knowledge, experience, and ideas**

**Question 14** – “In your view, has the TADAT experience (either through sensitization, training, assessment or post-assessment work) helped to improve the exchange of knowledge, experience and ideas within your tax administration/organization or one you have worked with?”

**To a great extent/To some extent/Not significantly/Do not know. Any additional comment to your response?**

25. **Survey respondents were provided an opportunity to express their views on whether the TADAT experience had helped to improve exchanges of knowledge, experience and ideas within their tax administration or one they had worked with.** Figure 4 summarizes the results. Of the 897 respondents who answered this question, 400 (45 percent) indicated that the TADAT experience had helped “to a great extent”, 337 (38 percent) reported - “to some extent”, 115 (13 percent) reported - “not significantly” and 44 respondents (5 percent) reported - “do not know”. Additional comments on the matter were provided by 138 respondents.

**Figure 4. TADAT’s Impact on the Exchange of Knowledge and Experiences Within the Tax Administration—Respondent’s Views**



26. **It is noted that amongst revenue administrations experts, there are some differences of view regarding the extent to which TADAT has impacted on the exchange of knowledge, experience and ideas.** As Table 8 shows, these differences were especially marked as between experts from high and low income countries. The data shows that 74 revenue administration experts (12 percent of the total 636 respondents) indicate no significant improvement in these exchanges. Of these, 27 are from high income countries, 19 from low income countries, 10 from lower income countries, and 18 from upper middle income countries. Notwithstanding, of 294 revenue administration experts (46 percent of the total 636 respondents) who perceived that these exchanges have improved to a great extent, 173 of them were from low income countries.

**Table 8. TADAT’s Impact on the Exchange of Knowledge and Experiences Within the Tax Administration—Views of Revenue/Non-revenue Administration Experts**

	Do not know	Not significantly	To some extent	To a great extent	Total
<b>Revenue administration expert (tax or customs)</b>	<b>30</b>	<b>74</b>	<b>238</b>	<b>294</b>	<b>636</b>
High income	10	27	62	32	131
Low income	5	19	84	173	281
Lower middle income	5	10	48	53	116
Upper middle income	10	18	44	36	108
<b>Non-revenue administration expert (tax and customs)</b>	<b>14</b>	<b>41</b>	<b>100</b>	<b>106</b>	<b>261</b>
High income	7	15	27	22	71
Low income	1	5	19	35	60
Lower middle income	4	4	28	25	61
Upper middle income	2	17	26	24	69
<b>Total</b>	<b>44</b>	<b>115</b>	<b>338</b>	<b>400</b>	<b>897</b>

27. **On the same subject matter and related responses, differences are also noted across other respondent categories.** For example, between respondents from high and low income countries amongst government officials (other than tax/revenue administrators), and international civil servants. However, the majority of non-revenue administration experts perceive improvements in the exchange of knowledge: ‘to some extent’ -100; and ‘to a great-extent’ – 106: the combination of these responses is 79 percent of the 261 respondents in this category.

28. **Interpreting these differences of view among respondents from different country groupings is a challenge.** This is an area warranting further exploration in a follow-up survey.

29. **Basic text analysis was also performed to identify the frequency of occurrences of 2:3 words which appear together in the “additional comments” section of the question.** The objective was to gauge the importance of those responses in the total sample. A first cut of the data shows that respondents emphasized how TADAT has helped them understand ‘best practices’, ‘sharing ideas’ and ‘essential information.’ More specific examples were given, such as: respondents referred to top management’s ‘modernization plans’, and ‘operational improvements.’

## **F. Networking with other tax administrations/organizations and TADAT experience and peer-to-peer engagement.**

**Question 15**–*Networking with other tax administrations/organizations or persons* – “Has the TADAT experience helped you or your tax administration/organization network or interact more with **tax administrations/organizations or persons** in other countries through, for example, a WhatsApp group(s), LinkedIn, Microsoft Teams, Slack or other communication/collaboration platforms to exchange information on good practices?”

**Question 16**– *TADAT experience and peer-to-peer engagement.* - “If ‘**Yes**’, what communication platforms have you or your tax administration/organization used and what key lessons have you learned by participating in these platforms? Complete at least two of the boxes below.  
Communications platforms used/Key lessons learned/Suggest how to use these platforms more effectively.”

30. **Survey respondents were provided an opportunity to express their views on whether the TADAT experience had helped with networking or interacting with other tax administrations or organizations.** Of 893 respondents who answered question 15, 30 percent (272) answered “Yes” and 70 percent (621) answered “No”. A follow-up survey is needed to understand why knowledge of the TADAT methodology (and related good tax administration practices) has not yet fostered stronger networking between tax administrations and related organizations.

31. **Basic text analysis was performed to identify the frequency of word occurrences in responses to question 16.** The survey asked participants to complete at least two of the three boxes provided. The three boxes are: (i) communications platforms used; (ii) key lessons learned; and (3) suggestions on how to use these platforms more effectively:

### **Communication platforms used**

32. **The top three communication platforms, evident in almost 60 percent of the responses, were WhatsApp, email and meetings of various types.** Based on word occurrences 263 (97 percent) of the 272 respondents nominated use of ‘*WhatsApp*’, ‘*Email*’, ‘*LinkedIn*’, ‘*Facebook*’, ‘*Workshops*’, and ‘*Twitter*.’ Some other well-known products such as Skype, Slack, and SharePoint were mentioned but appeared to have very little usage. These latter responses may elicit the question of whether these unused platforms could be used more effectively and, if so, whether administrations have the capacity to connect through these platforms.

### **Key lessons learned**

33. **On key lessons learned from participating on communication platforms 237 relevant responses were analyzed.** A number of themes emerged as follows:

- **Networking provided benefits in many areas when the platforms were used as a collaboration tool.** It enabled knowledge exchange which led to a more empowered staff. Through the timely exchange of information, respondents suggested that they came to know that various tax administrations have struggled with similar issues. Further, more opportunities to cooperate with other revenue agencies were discovered. The speed and efficiency of sharing online was seen as a positive.
- **Inter-agency sharing of TADAT assessment reports and those available publicly, has enabled improvements to be made in particular POAs.** Networking through the platforms not only identified good practices but also allowed for the sharing of information on how to implement them, including in the development of work plans. Interactions have helped to identify areas that require specialization and how to automate risk compliance activities and institutional risks.
- **Technical capacity was improved** in areas such as the tax treatment of related parties, technological advancements, improved processes and procedures, and how to process refunds faster. Some industry-specific issues included risk strategies for the extractive industries, and transfer pricing.
- **Use of these platforms has also had a positive impact for taxpayers**—leading to improved stakeholder management overall, allowed increased outreach to taxpayers, and encouraged voluntary compliance.

### How to use these platforms more effectively

34. **An analysis of the 172 responses to this issue identified a few themes as follows:**
- **Establish regional TADAT groups.** Although some regional groupings have been established, particularly for African and Nordic revenue administrations, there appears to be an opportunity to increase awareness of and participation in existing groups; and to develop additional groups. It will also be important to keep these groups “up-to-date” and active.
  - **Design sessions on specific TADAT issues.** In advertising such sessions, it would be important to ensure that the “right” participants attend. Countries that have achieved improvements in a certain POA could host a session on that POA on one of the platforms.

## G. Other peer-to-peer learning events

**Question 17**– *Other learning events/activities: in-country or offshore.* – “Has your tax administration or one that you have worked with engaged in any other peer-to-peer learning events/activities linked to the TADAT experience – for example, in seminar, workshops or learning events within the country, regionally or international? “Yes” or “No”.

**Question 18** – *Peer-to-peer learning events.* - “If ‘Yes’, describe briefly the regional, international or other offshore TADAT peer-to-peer learning events/activities in which your tax administration/organization (or one that you have worked with) has participated.

35. **Survey respondents commented on tax administrations’ engagement in TADAT-related peer-to-peer learning events.** Of 260 respondents who answered question 17, 60 percent (155) answered “Yes” and 40 percent (105) answered “No”. If, however, the 793 respondents who did not provide an answer to question 17 are considered, it appears that only 14.7 percent of the total respondent population may have engaged in other peer-to-peer learning events. Importantly also, of

the largest single occupational group, “Revenue Administration Experts” (numbering 757 survey respondents), 75 percent did not provide a response to question 17. It seems reasonable to conclude that they not have participated in any TADAT-related peer-to-peer learning events/activities.

36. **For question 18 (156 responses), basic text analysis was performed to identify the frequency of occurrences of 2:3 words which appear together in the responses in order to gauge the importance of those responses in the total sample.** Respondents have frequently stated that they have participated in ‘ATAF’, ‘East-Afritac Workshop’, and ‘TADAT-related Workshops’. Overall, there is, however, significant variance in the types of events and activities in which the 156 respondents have apparently engaged.

37. **Responses to Questions 17 and 18 do not lend easily to drawing concrete conclusions.**

First, because of the low response rate to these questions; and secondly, with a high participation rate by African countries, about half of the events were organized by a revenue administration or regional group in Africa<sup>3</sup>—suggesting, in part, the enthusiasm to achieve good practices by these countries in light of domestic revenue mobilization initiatives and achievement of Sustainable Development Goals. The analysis of responses nevertheless identified a grouping of TADAT-related events (Table 9)—31 percent were workshop-based, and 15 percent appear to have been inter-agency regional visits/learning events. More clarity is needed in this area and thus a follow-up survey. The survey questions would have to be designed to request respondents to specify the type of event, its nature, who hosted it and the benefits attained.

**Table 9. Grouping of TADAT-related Events (Derived from 156 Responses)**

TADAT-related event type	Number of respondents	Percentage of respondents
Regional	23	14.7
National	17	10.9
Training	19	12.2
Workshops	48	30.8
Other	14	9.0
Unrelated	35	22.4
<b>Total</b>	<b>156</b>	<b>100.0</b>

38. **Some generalizations can, nevertheless, be gleaned from the survey data:**

- **The largest number of peer-to-peer learning events took place in the context of a workshop, mostly held at the regional level.** Although the type of regional event was not always identified, responses indicated they were able to compare results through benchmarking, enabling collaboration to better share information, facilitating discussion of progress within their tax administration, and sharing good practices.
- **Workshops covered a wide range of topics and included:** train-the-trainer sessions; integrity of the taxpayer register; addressing weaknesses identified through TADAT reviews; development of compliance management tools; and how to collaborate with subnational government jurisdictions including municipalities.
- **As a result of the peer-to-peer learning events, knowledge of TADAT and good tax administration practices was increased or maintained using a mix of different delivery modalities.** These include: (i) technical training; (ii) refresher courses; (iii) on-the-job training; (iv) TADAT leadership training; and (v) training on particular POAs.

<sup>3</sup> Of the 156 responses, 84 (54 percent) were from three countries Brazil, Uganda and Zimbabwe. Respondents from these three countries also contributed 420 of the total 1,053 survey responses.

## H. Other observations

**Question 19**– *Any Other Observations on the TADAT Experience?* – “Please share any other comments that you may have on the TADAT experience including any inspiration that the framework may have given you or initiatives you have been involved with to strengthen your or your tax administration’s/organization’s performance.”

39. **Survey respondents were provided an opportunity to provide any other observations on the TADAT experience.** 602 responses (57.2 percent of the 1,053 total respondents) were submitted. This was a “catch-all” question for anything else the survey participants wanted to say about TADAT. Answers ranged from “no comment” to paragraphs of more than 200 words.
40. **Basic text analysis was performed for this question to identify the frequency of occurrences of 2:3 words which appear together in the responses in order to gauge the importance of those responses.** No common pattern was readily identified, as the frequency of the responses appears to be uniform and low. This analysis is, of course, only indicative of the tendency of the responses. Nevertheless, respondents frequently observed that TADAT is an ‘excellent tool’, ‘helps day-to-day’, ‘improves service delivery’, ‘creates awareness’, supports ‘good tax administration practices’, and it is an ‘excellent platform’.
41. **The largest number of responses supported the idea that “TADAT drives improvements.”** Improvements mentioned covered many areas. The types of areas where respondents have seen improvements, listed in order of frequency, include: (i) overall tax administration; (ii) various compliance fields [filing, audit, and collections]; (iii) operational performance; (iv) registration; (v) taxpayer service; (vi) technological improvements [including data analytics]; (vii) reform initiatives; (viii) risk management; and (ix) strategic planning.
42. **“Recommendations” by respondents was the next largest category.** Notable proposals included: (i) ensure the independence of TADAT diagnostic assessments to avoid influences from the tax administration on the would be weaknesses; (ii) the measurement criteria for POA8 [efficient revenue management] is too harsh; (iii) more sharing of good practices generally and for the TADAT Secretariat to share information on new developments; (iv) create a POA for data analytics; (v) customize TADAT for African/Caribbean countries; and (vi) provide more and continuous TADAT training.
43. **A small number of responses (approximately 7 percent) took the form of a “Complaint”.** Many in this category of responses were concerned that, since the person had taken the TADAT training, they had not been contacted by the TADAT Secretariat or that they had not been used as an assessor. Another respondent commented that when TADAT changed the Field Guide, the administration’s reform measures had been disrupted. Another complained that is difficult for some low-income countries to implement TADAT-related reform recommendations.
44. **A few responses mentioned “Customs” and links to the use of TADAT.** Some respondents want to see a TADAT-like tool to benchmark Customs operations. Others indicated that their administrations were already using TADAT in Customs; and one was using TADAT in conjunction with World Customs Organisation diagnostic material.
45. **Finally, some responses indicated a possible misunderstanding of the role and purpose of the TADAT diagnostic tool.** This was evidenced by the following comments:

- TADAT should be taken to the next level and become involved in the implementation of reform initiatives.
- TADAT should provide a team to help implement reform initiatives.

46. **Coordination between capacity development providers was mentioned**—one response, typifying a more general reaction, was:

“Donors must find a way to coordinate efforts more effectively. When donors are not on the same page, the tax administrators get confused and do not know which recommendations to follow. The result - they don't really implement any of the recommendations resulting (sic) in reform programs which have gone on for decades.”

## **IV. LESSONS FOR CAPACITY DEVELOPMENT DELIVERY/ POSSIBLE WAYS TO ADDRESS ISSUES RAISED**

47. **Survey responses highlighted that there were some differences in the responses of different tax administrations’ senior managers to the findings of TADAT assessments.** While some administrations had embraced a TADAT assessment as an impetus for meeting good practice standards, others did not show an appetite for reform after the assessment was completed. Resistance to reform was noted by respondents at all levels of a tax administration--from the tactical to strategic levels, and from politicians. It is observed that where TADAT training has been conducted for tax administration officials (including those at the strategic and tactical levels), there is a better understanding and buy-in of why reforms are being undertaken and thus it becomes easier to formulate the next steps.

48. **Some respondents questioned the capacity of their administrations to address all of the operational challenges that may be identified in a TADAT assessment.** Since TADAT assesses performance across nine POAs, 32 indicators, and 55 different measurement dimensions, some respondents were confused about which areas of poor performance should be addressed as a priority.

49. **Could TADAT assessments provide some guidance as to priority areas for reform?** It is recognized that any TADAT assessment mission’s advice on reform priorities would be a significant departure from the current “purely diagnostic” character of the tool.<sup>4</sup> From a positive perspective, recent developments show a growing practice of capacity development agencies providing, immediately after the assessment, follow-up advice on areas of priority. If this approach were applied consistently, LICs and LMICs with low reform capacities may appreciate guidance as to which critical POA weaknesses can be addressed as a priority (e.g. taxpayer register integrity, poor filing and payment compliance or arrears backlog?). Using results from completed assessments, the TADAT Secretariat is working with Artificial Intelligence and Machine Learning experts within the IMF’s Fiscal Affairs Department to identify associations between the various TADAT dimensions (see Annex 6 of this ‘Binder’). The results, once fully tested, will be made available to tax administrations and other stakeholders for guidance purposes.

---

<sup>4</sup> At page 9 of the April 2019 revised Field Guide, it is stated that “A TADAT assessment report will not, however, include recommendations for specific reforms ..... Rather, the report will — in highlighting weaknesses of administration — provide the basis for discussions about reform goals, implementation strategies, and the prioritization and sequencing of interventions.”

50. **Some survey respondents noted that there are reform measures that are clearly the responsibility of the tax administration’s management, and others where the government should intervene with legislation or financial support.** Examples of the first category would be measures to strengthen filing and payment compliance while the latter category would include changes in the law to streamline tax disputes and additional funding for VAT refunds and to support tax administration IT upgrades. What the TADAT framework brings to the table is the identification of such linkages (policy with administration) so that informed decisions can be made on reform direction.

51. **TADAT now collects significant cross-country data (following the completion of country Performance Assessment Reports—PARs) that should facilitate the further development of the TADAT framework.** That data could be utilized for hypothesis-testing not only to inform the development of the POAs, but also provide valuable guidance on authorities’ reforms efforts. For example, where capacity-constrained country authorities can implement only a small number of the TADAT-related reforms, identification of priority reform areas designed to maximize revenue collection and taxpayer compliance would likely be of considerable interest to country authorities. The PAR data already available, coupled with the surveys that have been undertaken, are invaluable sources of information for this purpose. Results from the Machine Learning exercise being undertaken by the TADAT Secretariat will be good input in this regard.

52. **Country case studies of successful reform programs that have followed the completion of TADAT assessments would be very valuable.** Publication of successful reform studies, including around POA improvements, could of themselves, provide guidance to country authorities on the conditions that need to be in place for reform success. They would also help to identify which POAs might be given priority in the sequencing of reforms. The TADAT Podcast program, launched in September 2019, will be a good platform to showcase countries that have made reform progress using the TADAT framework as input into their domestic revenue mobilization efforts. To end-October, Honduras and Uganda have been showcased. Angola, Costa Rica and Senegal have been earmarked for the next episodes.

53. **A further examination/research of the disparities in responses among revenue administration experts regarding the impact of TADAT on improvements in communications within tax administrations should be considered.** For example, and unsurprisingly, there were marked differences in the responses of experts from high and low income countries regarding improvements in exchanges of information within their administrations. Follow-up surveys would be useful in throwing more light on such issues; the TADAT Secretariat will be following up on short but topic-related surveys.

54. **Further research may also be warranted with respect to networking across administrations and peer-to-peer engagements if these practices are seen to be important in developing TADAT awareness.** Beyond the information sought in the survey, it might be interesting to know: (i) what type of people engage in networking; (ii) is the frequency of engagement in networking dependent upon the level of training received, or a need to use the TADAT Field Guide as part of job responsibilities; (iii) what tangible benefits have been derived through networking; and (iv) are the communication platforms being used reliable and effective.

55. **Further analysis of the qualitative data provided in Question 19<sup>5</sup> (about 50 pages worth) may reveal additional issues from survey respondents on their experiences with the TADAT**

---

<sup>5</sup> Question 19 of the Survey requested respondents to share any other comments regarding the TADAT experience including any inspiration that the framework may have given the respondent or initiatives they have

**framework and good tax administration practices.** Preliminary analysis undertaken in this review of 602 responses has identified five broad categories of responses and some observations drawn from those comments appear in this report. Given the diversity of those comments, a more detailed study may provide additional information about how TADAT has impacted the work of tax administrators. It is expected that the TADAT Secretariat will follow up this issue with interested research institutions.

---

been involved in to strengthen personal or their tax administration's/organization's performance.

## Appendix I. Number of Survey Respondents by Country of Primary Citizenship

(in descending order by respondent numbers)

Country	Number of Respondents	Country	Number of Respondents
1. Zimbabwe	183	27. Greece	7
2. Uganda	142	28. South Africa	7
3. Brazil	95	29. Albania	6
4. India	45	30. Tanzania	6
5. United States of America	39	31. Fiji	6
6. Nigeria	25	32. Azerbaijan	6
7. El Salvador	22	33. Netherlands	6
8. Canada	21	34. Italy	6
9. Ghana	21	35. Costa Rica	5
10. Kenya	20	36. Argentina	5
11. Australia	20	37. New Zealand	5
12. Germany	19	38. Indonesia	5
13. Spain	19	39. Portugal	5
14. Rwanda	18	40. Georgia	5
15. France	18	41. Norway	5
16. Cameroon	18	42. Kosovo	5
17. Lebanon	17	43. Zambia	4
18. Liberia	13	44. Madagascar	4
19. Japan	13	45. Bolivia (Plurinational State of)	4
20. Burkina Faso	12	46. Ireland	4
21. United Kingdom of Great Britain and Northern Ireland	12	47. Slovenia	4
22. Swaziland	11	48. Thailand	3
23. Peru	10	49. Bulgaria	3
24. Ethiopia	9	50. Tonga	3
25. Jamaica	9	51. Serbia	3
26. Jordan	8	52. Bhutan	3
53. Sierra Leone	3	82. Antigua and Barbuda	1
54. The former Yugoslav Republic of Macedonia	3	83. Armenia	1
55. Pakistan	3	84. Lesotho	1
56. Trinidad and Tobago	3	85. Bahrain	1
57. Romania	3	86. Dominica	1
58. Guatemala	3	87. Samoa	1
59. Sweden	3	88. Uruguay	1
60. Switzerland	3	89. Saudi Arabia	1
61. Papua New Guinea	3	90. Malaysia	1
62. Malawi	2	91. Egypt	1
63. Lithuania	2	92. Czech Republic	1
64. Turkey	2	93. Iran (Islamic Republic of)	1
65. Estonia	2	94. Djibouti	1
66. Vietnam	2	95. Belarus	1

Country	Number of Respondents	Country	Number of Respondents
67. Belgium	2	96. Tunisia	1
68. Cyprus	2	97. Solomon Islands	1
69. Burundi	2	98. Mexico	1
70. Tuvalu	2	99. The Gambia	1
71. Austria	2	100. Ukraine	1
72. Hungary	2	101. Côte D'Ivoire	1
73. Belize	2	102. Panama	1
74. Colombia	2	103. State of Palestine	1
75. Bangladesh	2	104. Vanuatu	1
76. Morocco	1	105. Bosnia and Herzegovina	1
77. Marshall Islands	1	106. Paraguay	1
78. Latvia	1	107. Kiribati	1
79. Namibia	1	108. Kazakhstan	1
80. Palau	1	109. Kyrgyzstan	1
81. Finland	1		
<b>Total</b>			<b>1,053</b>