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Think Ahead ACCA

G20 public trust in tax

A pulse check on public trust and people's views on taxation throughout G20 countries

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ACCA supports its **188,000** members and **480,000** students in **181** countries, helping them to develop successful careers in accounting and business, with the skills required by employers. ACCA works through a network of **95** offices and centres and more than **7,110** Approved Employers worldwide, who provide high standards of employee learning and development. Through its public interest remit, ACCA promotes appropriate regulation of accounting and conducts relevant research to ensure accountancy continues to grow in reputation and influence.

More information is available at: **www.accaglobal.com**

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IFAC is the global organization for the accountancy profession dedicated to serving the public interest by strengthening the profession and contributing to the development of strong international economies. IFAC is comprised of over **175** members and associates in more than **130** countries and jurisdictions, representing almost **3 million** accountants in public practice, education, government service, industry, and commerce.

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This report is the first ever in-depth study of people's views and who they trust on international taxation across all of the G20 Nations.

Results show people want their governments to cooperate for a more coherent international tax system, they trust professionals, but have developed a deep distrust of politicians when it comes to tax.

A reset is needed: to win back the public's trust, and create a more effective international tax system fit for the 21st century.

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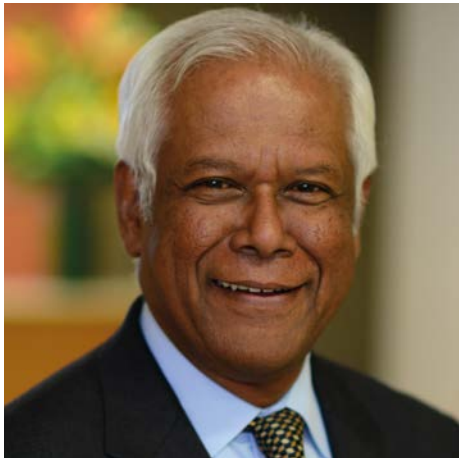
Foreword



This study conveys the voices of more than 7,600 people across the G20 countries, which account for around two-thirds of the world's population, 85% of the Gross World Product, and 75% of world trade. We believe it is vital to listen carefully and understand how people really feel about the international tax issues being debated in a crowded policy arena, and how their views compare between different countries.

Making taxation work effectively in the globalized, digital 21st century calls for collaboration among policymakers and commitment to working together on implementing agreed steps. But it is citizens who will ultimately shape their government's ability to implement reforms to our international tax system, and they will be the ultimate beneficiaries.

Most people in G20 countries want their governments to prioritize cooperation over competition for a more coherent international tax system, but making this a reality demands the public's trust, and these results show there is much work to be done to build their confidence.

While there is much we agree on throughout the G20 world, people's views diverge on who is paying enough tax, and who should be able to arrange their affairs in order to minimize tax—whether multinationals, local companies, or individuals at different income levels. The divergences and clusters of countries where people share similar views revealed in this study should help policy-makers better understand and tackle the challenges ahead.

We urge governments in G20 countries and beyond to heed people's clear call for cooperation, to constantly listen to them, and work hard to earn people's trust by building a coherent international tax system fit for the 21st century.

Helen Brand OBE
Chief Executive, ACCA

Lee White
Chief Executive, CA ANZ

Fayez Choudhury
Chief Executive, IFAC

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Key Findings

"We need a fully integrated and uniform tax system throughout the world to ensure that no one can avoid or evade paying full taxes in any country."

Respondent in the United Kingdom

KEY FINDINGS

1. **57%** of people in G20 countries trust or highly trust professional accountants when it comes to the tax system, compared to professional tax lawyers (**49%**), and non-government organizations (**35%**).

2. **58%** of people in G20 countries believe the work of professional accountants is contributing to more efficient tax systems; **56%** more effective tax systems; **49%** more fair tax systems.

3. People in G20 countries have become deeply distrustful of politicians when it comes to the tax system, with **67%** either distrusting or highly distrusting politicians.

4. The public trust deficit extends to media (**41%** distrust or highly distrust), and business leaders (**38%**).

5. People want governments to put tax cooperation ahead of tax competition – **73%** of people in G20 countries think it is important or very important for governments to cooperate with each other on tax policy to create a more coherent international tax system; and people are over 3.5x more likely to favor cooperation over competition.

6. **73%** of people in G20 countries see paying taxes as mainly a matter of laws and regulation, and people are more than twice as likely to see paying taxes as about laws and regulations, than morals and fairness.

7. While views diverge considerably across G20 countries, more people overall tend to believe high income earners, and local and multinational companies are paying a reasonable amount of tax in their country than think average or low income earners are paying enough.

8. There are also diverse views on tax minimization throughout G20 countries, although **15%** more people overall appear to view tax minimization as appropriate or highly appropriate for high income earners, and local and multinational companies than for average or low income earners.

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Contents

Who does this study represent? 6

Who do people in G20 countries trust when it comes to the tax system? 8

People in G20 countries tend to agree professional accountants are playing an important role in efficiency, effectiveness, and fairness in the tax system 12

People in G20 countries want governments to put tax cooperation ahead of tax competition 14

More people in G20 countries tend to think paying taxes is about laws and regulations, than morals and fairness 16

People in G20 countries are largely supportive of tax incentives for a range of social and economic objectives 18

People's views on who is paying enough tax diverge across G20 countries 20

People have diverse views on tax minimization throughout G20 countries 22

People's views on how the amount of tax paid by individuals and companies impacts their country's finances vary substantially across G20 countries 24

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Who does this study represent?

> "Less taxes creates more jobs. When a company has more money to spend (less taxes to pay), they will hire more people."
>
> Respondent in the United States of America

This study is based on an online survey of more than 7,600 individuals across G20 countries, providing a representative sample of the population in each country with a confidence level of 95% and confidence interval of 5%[1].

Respondents include approximately 400 individuals residing in each of the following G20 nations: Argentina, Australia, Brazil, Canada, China, France, Germany, India, Indonesia, Italy, Japan, Republic of Korea, Mexico, Russia, Saudi Arabia, South Africa, Turkey, the United Kingdom, and the United States of America (the European Union, being the 20th G20 jurisdiction, was not sampled as a separate jurisdiction although EU Countries France, Germany, Italy, and the United Kingdom are included in the study).

The sample in each country is balanced by demographics based on census data including age (targeting individuals of taxpaying age), gender, ethnicity, household income levels, and geographic location within the country.

1 A confidence level of 95% and confidence interval of 5% mean there is a 95% probability that if you surveyed the entire population, the views expressed would be within 5% of those presented in this study.

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This study conveys the voices of more than 7,600 people across the G20 countries, which account for around two-thirds of the world's population, 85% of the Gross World Product, and 75% of world trade.

7,600

people across the G20 countries

Figure 1: Respondents by country

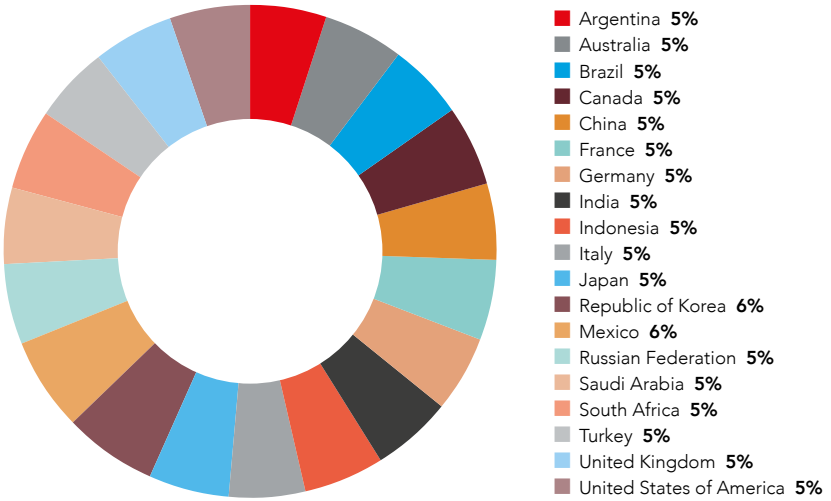
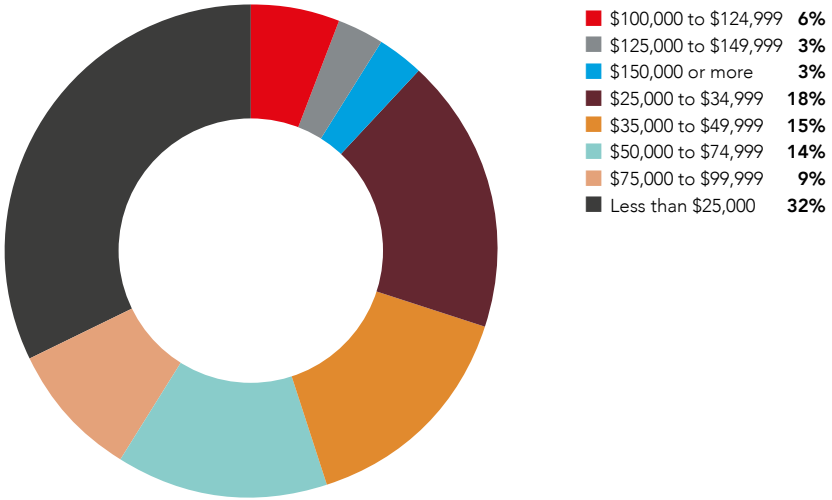


Figure 2: Respondents by household income



Who do people in G20 countries trust when it comes to the tax system?

- **57% of people in G20 countries trust or highly trust professional accountants for information on the tax system, followed by professional tax lawyers (49%) and Non-Government Organizations (35%).**
- **67% of people in G20 countries distrust or highly distrust politicians when it comes to the tax system.**
- **This public trust deficit extends to media (41% distrust or highly distrust), and business leaders (38%).**

Public debate on the tax system and international tax issues has been intense in many G20 countries, sparking major tax policy reforms and groundbreaking collaboration among countries aimed at a more coherent international system. It is crucial to understand who people trust and who they don't when it comes to the tax system. Public confidence is essential to meaningfully implementing consensus reached internationally, and underpins the legitimacy of tax systems.

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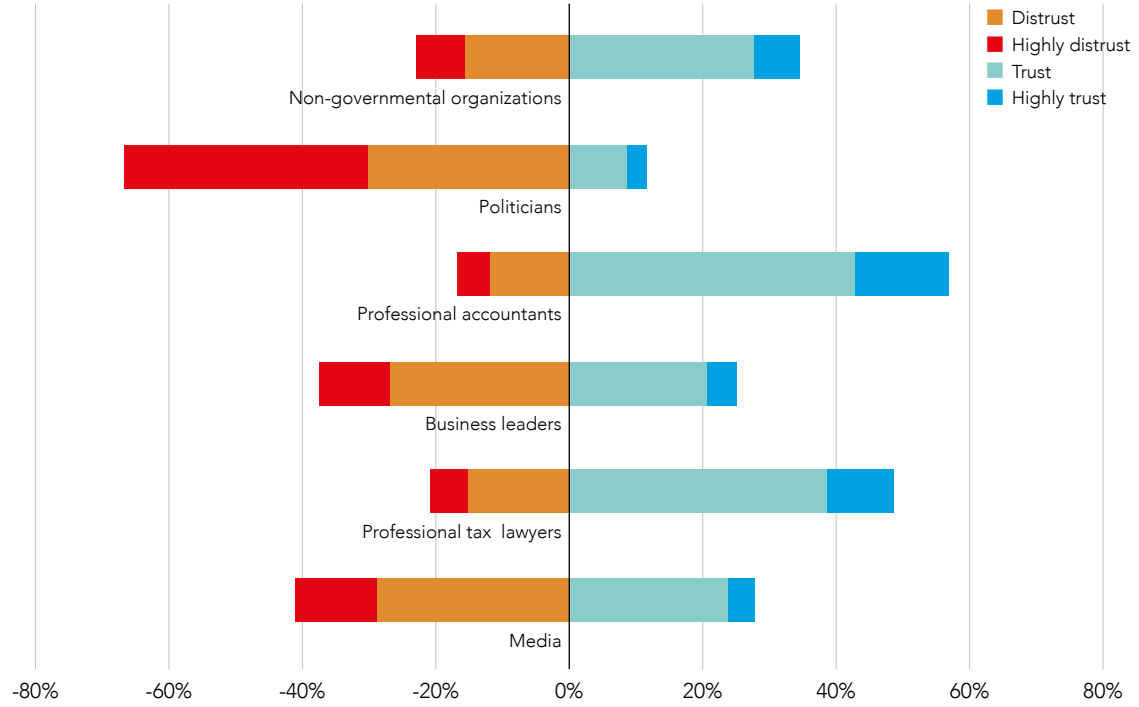
"My trust in media and government is at low level for inaccurate reporting."

Respondent in the United Kingdom

67%

of people in G20 countries distrust or highly distrust politicians when it comes to the tax system

Figure 3: Who do people trust when it comes to the tax system?



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"To earn trust, you need to justify why and how much you are taxing an individual, and explain to the public and media where that money has been put."

Respondent in Australia

57%

of respondents trust or highly trust professional accountants when it comes to the tax system

Figure 4: When it comes to tax, how much do people trust or distrust: professional accountants, media, politicians

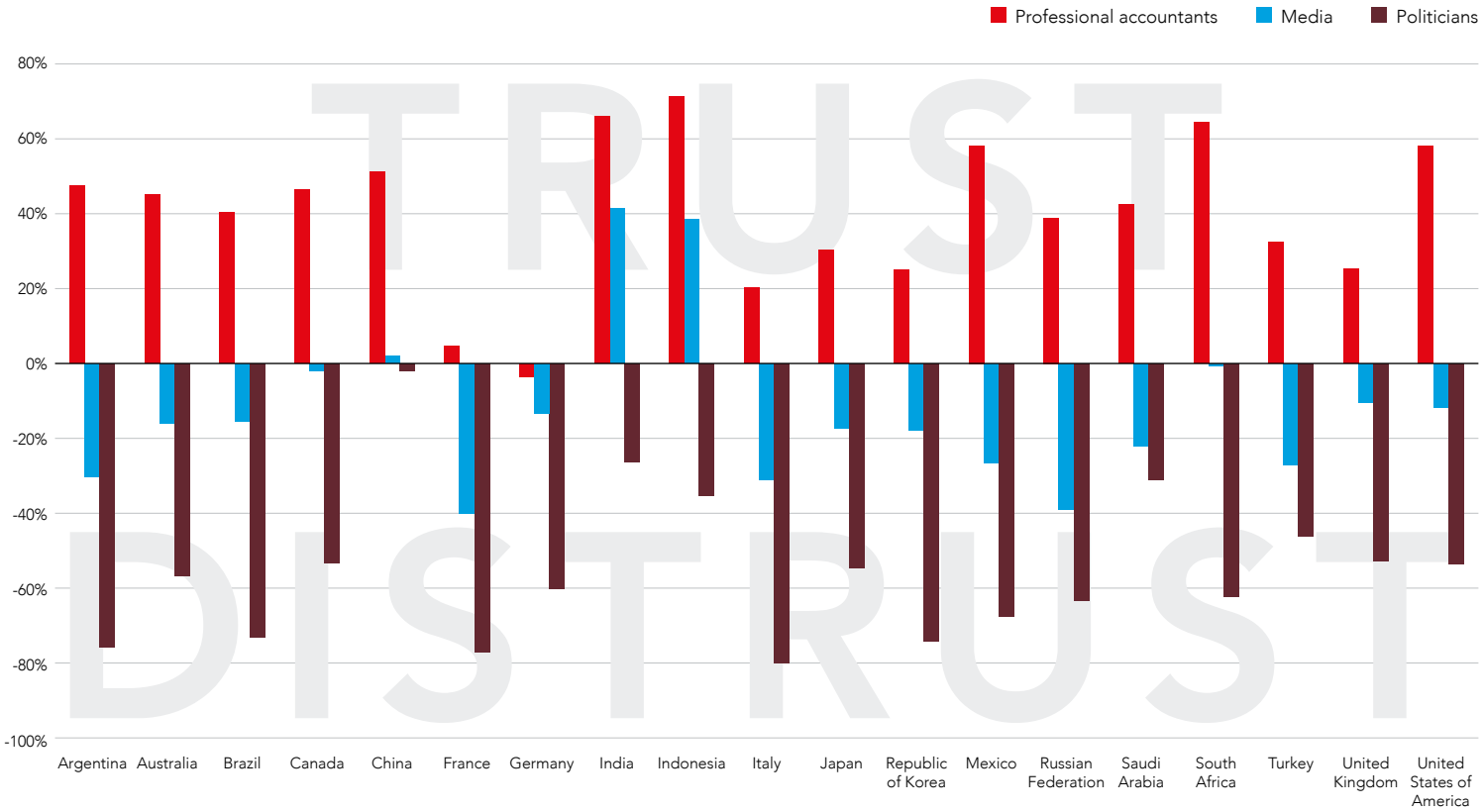

Chart shows net percentage, trust or highly trust less distrust or highly distrust.

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It is crucial to understand who people trust and who they don't when it comes to the tax system.

35%

of respondents trust or highly trust non-government organizations when it comes to the tax system

Figure 5: When it comes to tax, how much do people trust or distrust: business leaders, non-government organizations, professional tax lawyers

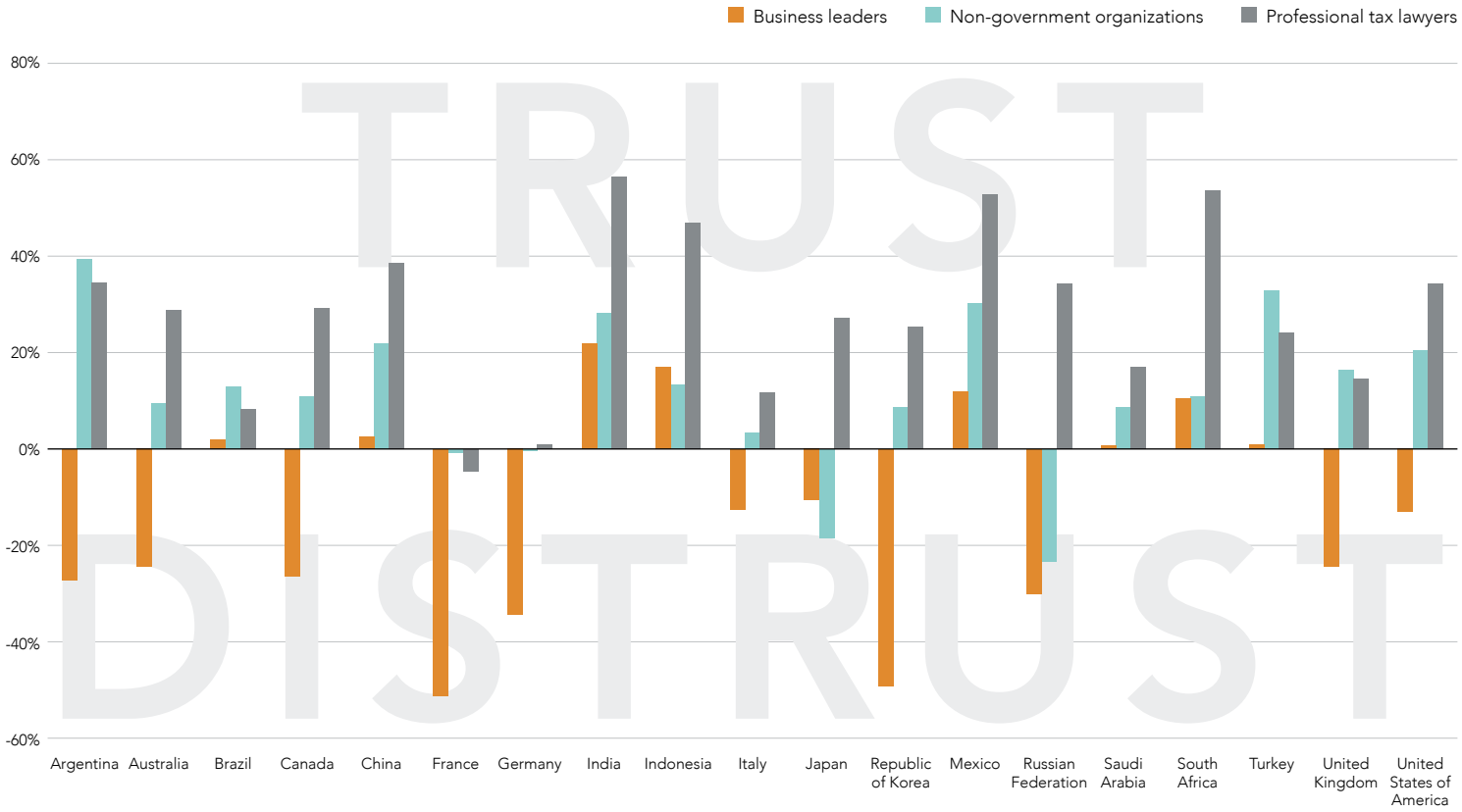

Chart shows net percentage, trust or highly trust less distrust or highly distrust.

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People in G20 countries tend to agree professional accountants are playing an important role in efficiency, effectiveness, and fairness in the tax system

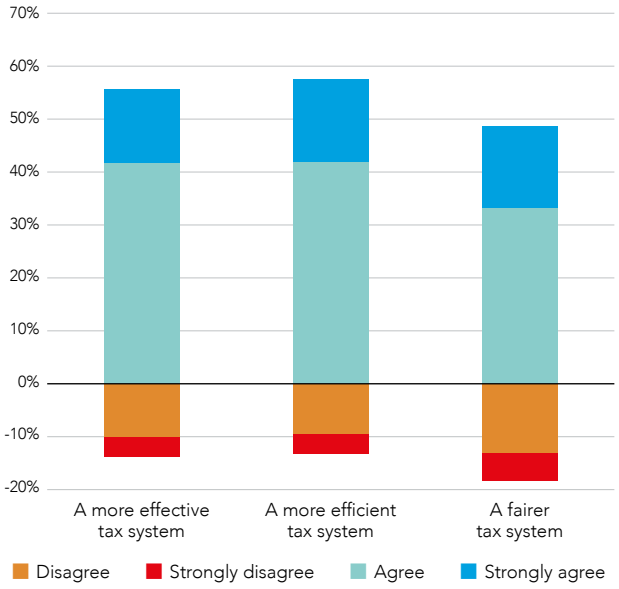
"Taxes are a necessary part of society, using a tax professional is the best way of making sure you maximize your potential return – as we pay high taxes we should be making sure we get the best opportunity to recoup some of it back if applicable."

Respondent in Australia

- **58% of people in G20 countries believe the work of professional accountants is contributing to more efficient tax systems (56%, more effective tax systems; 49% more fair tax systems).**
- **People's views are less strong in France, Germany, Italy, Japan, Russia, and the United Kingdom – while in France, Germany and Russia, more people disagree than agree that the work of professional accountants contributes to a fairer tax system.**

Professional accountants perform vital roles in tax systems the world over – including assisting taxpayers in meeting their obligations, and informing governments on the impacts of tax policy at ground level. The profession must work to maintain the strong level of confidence people place in it throughout many G20 countries, and address issues and challenges where concerns arise.

Figure 6: Do you agree the work of professional accountants contributes to a better tax system?



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The profession must work to maintain the strong level of confidence people place in it throughout many G20 countries, and address issues and challenges where concerns arise.

58%

of respondents believe the work of professional accountants is contributing to more efficient tax systems

Figure 7: Do you agree the work of professional accountants contributes to a better tax system?

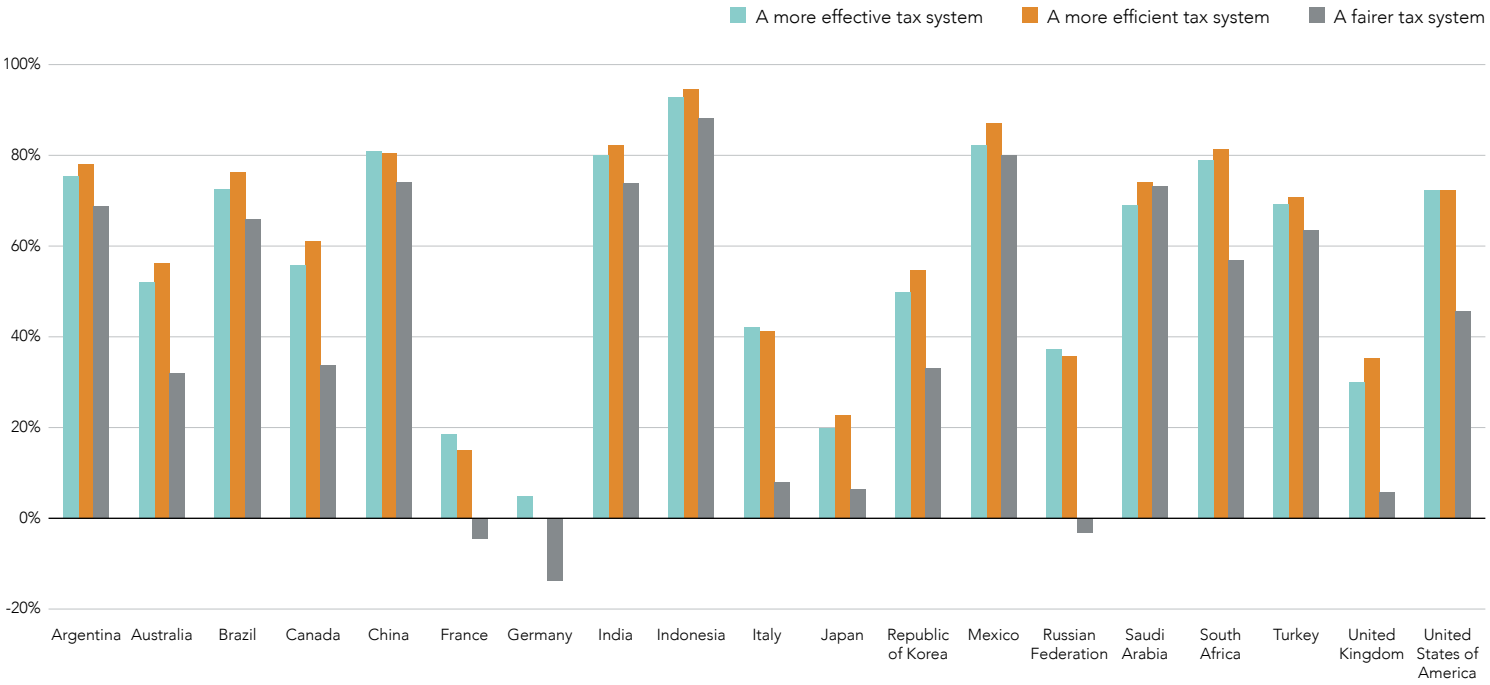

Chart shows net percentage, agree or strongly agree less disagree or strongly disagree.

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People in G20 countries want governments to put tax cooperation ahead of tax competition

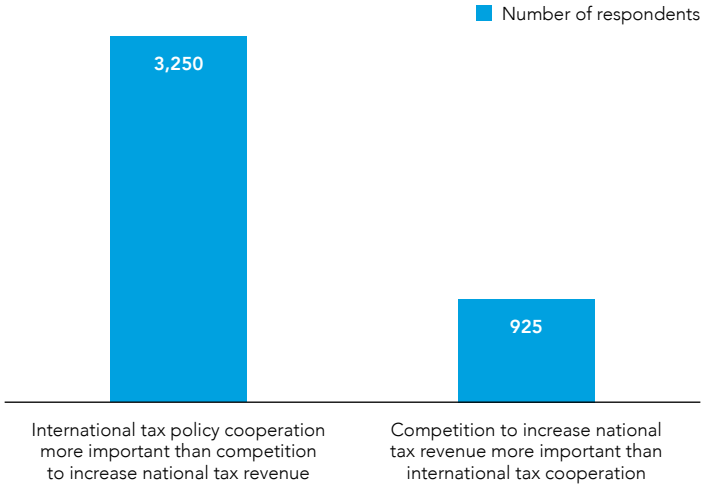
"I believe that it is important to create a closer union between countries in order to be able to help one another, instead of competing and fighting for resources."

Respondent in Argentina

- **73% of people in G20 countries think it is important or very important for governments to cooperate with each other on tax policy to create a more coherent international tax system; and people are over 3.5x more likely to favor cooperation over competition.**
- **The preference for cooperation over competition is strongest in Argentina, Australia, Brazil, France, Germany, Italy, and Mexico.**
- **In China, 7% more people see competition on tax policy toward attracting multinational business as important or very important, than favor cooperation on tax policy.**

Addressing issues of double taxation or double non-taxation that have led to major public debate and economic disruption in many countries demands that governments cooperate on tax policy to create a coherent international system. These results show the average citizen across G20 countries is more concerned that their government cooperates with other countries for a more coherent international system, than competing for national interests such as increasing tax revenue or attracting multinational business.

Figure 8: What's more important – competition or cooperation on tax policy?



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The preference for cooperation over competition is strongest in Argentina, Australia, Brazil, France, Germany, Italy, and Mexico.

73%

of respondents think it is important or very important for governments to cooperate with each other on tax policy

Figure 9: How important for governments to cooperate or compete on tax policy?

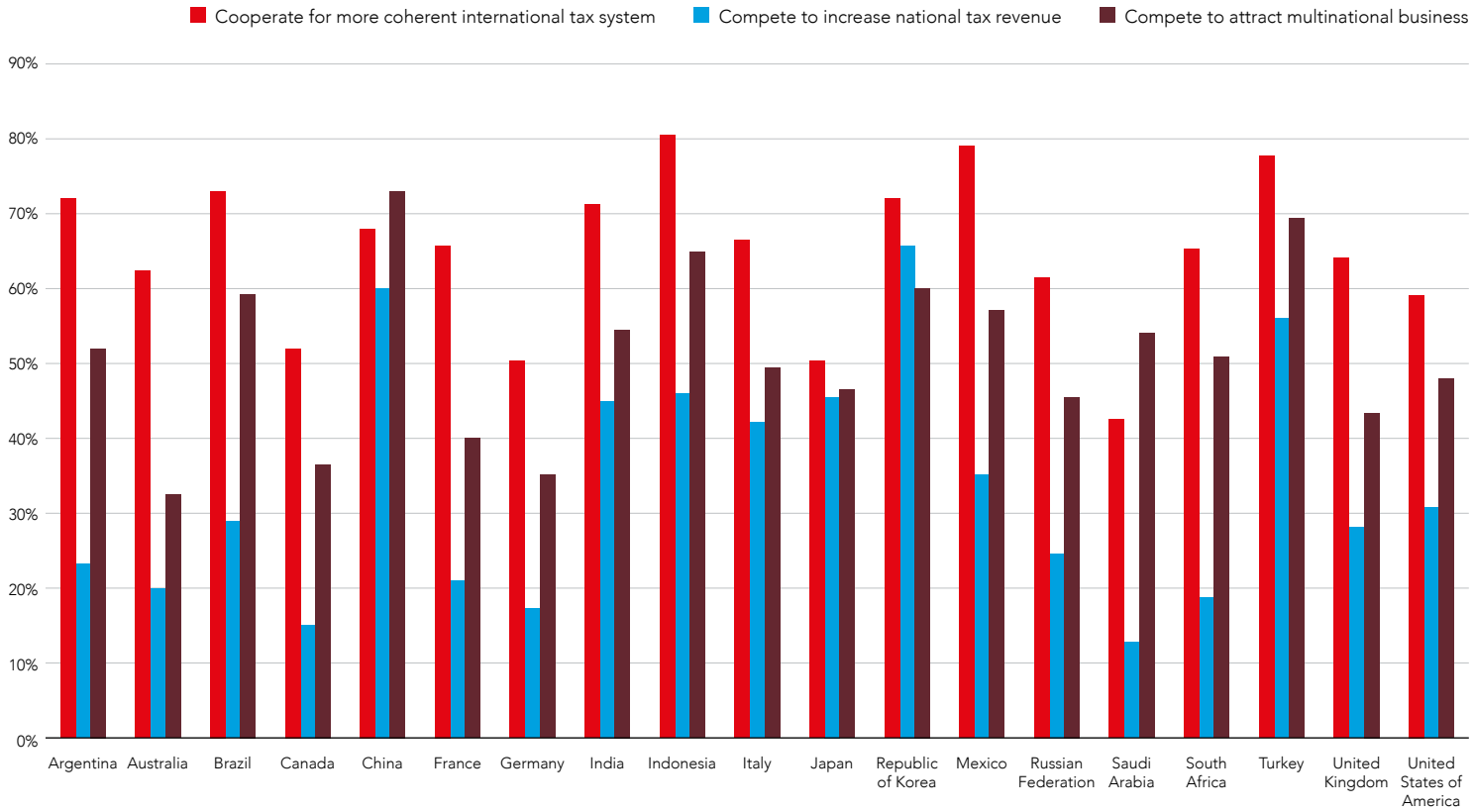

Chart shows net percentage, important or highly important less unimportant or highly unimportant.

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More people in G20 countries tend to think paying taxes is about laws and regulations, than morals and fairness

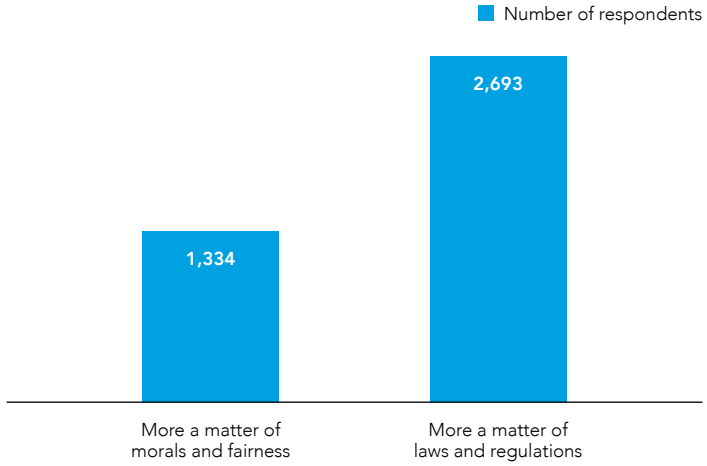
"I hope there will be a study and accurate evidence upon which to lay the foundations for a proper system, which is transparent."

Respondent in Saudi Arabia

- **73% of people in G20 countries see paying taxes as mainly a matter of laws and regulations, and people are more than twice as likely to see paying taxes as more about laws and regulations, than morals and fairness.**
- **People most strongly see tax as about laws and regulations rather than morals and fairness in Argentina, Australia, Brazil, Canada, China, France, Germany, Mexico, Russia, South Africa and the United States.**
- **In India, Indonesia, and Turkey the preference is less strong, and in Italy, more people see paying taxes as a matter of morals and fairness.**

Public debate has increasingly focused on the morals and fairness of how much tax individuals or companies pay, regardless of whether or not they have met all of the applicable tax laws and regulations. More people in G20 countries consistently see paying taxes as mainly about laws and regulations, highlighting the importance of governments setting clear expectations for how much tax is paid and by whom, and earning the public's trust in the tax system.

Figure 10: Is tax more about morals and fairness or laws and regulation?



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More people in G20 countries consistently see paying taxes as mainly about laws and regulations, highlighting the importance of governments setting clear expectations for how much tax is paid and by whom, and earning the public's trust in the tax system.

73%

of respondents see paying taxes as mainly a matter of laws and regulation

Figure 11: Is paying taxes mainly about morals and fairness, or laws and regulations?

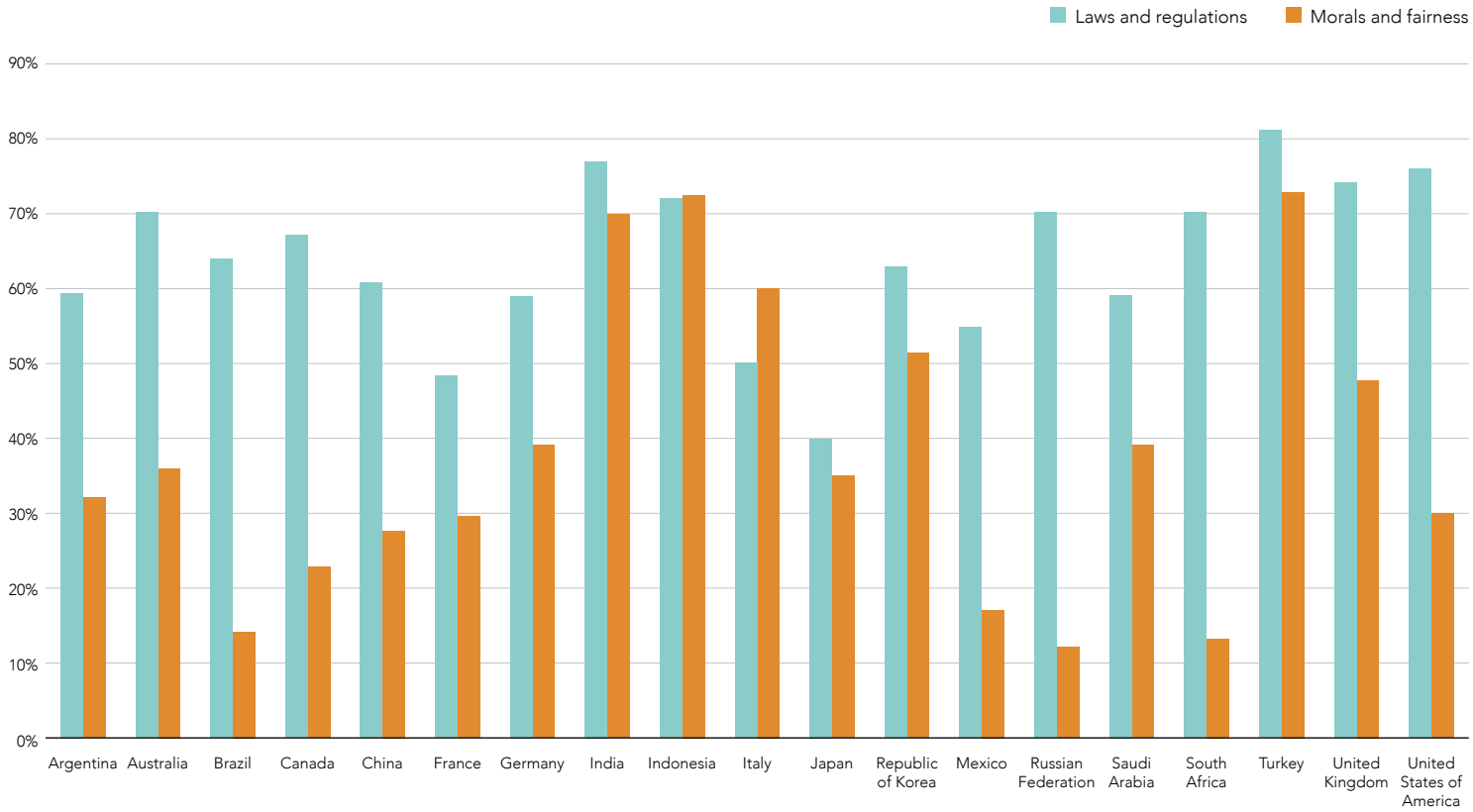

Chart shows net percentage, agree or strongly agree less disagree or strongly disagree.

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People in G20 countries are largely supportive of tax incentives for a range of social and economic objectives

> "The high tax burden in Brazil repels national and international investors – this policy falls short."
>
> Respondent in Brazil

- **People in G20 countries are overall most supportive of government tax incentives for green energy projects (76%), and retirement planning (74%).**
- **People also largely support tax incentives to attract multinational investment (49%).**

Governments provide tax incentives as a means of promoting and encouraging social and economic objectives. While recent public debate has focused on the outcomes of tax incentives – i.e. reduced taxes for certain groups of taxpayers – this study shows people throughout G20 countries are largely supportive of their government providing tax incentives for a range of social and economic objectives.

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This study shows people throughout G20 countries are largely supportive of their government providing tax incentives for a range of social and economic objectives.

49%

of respondents are largely supportive of tax incentives to attract multinational investment

Figure 12: What are government tax incentives appropriate for?

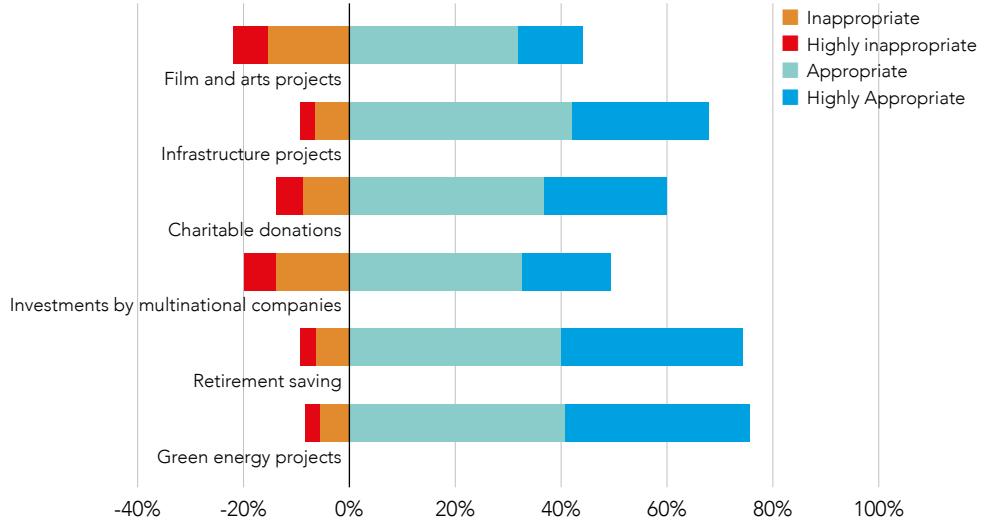
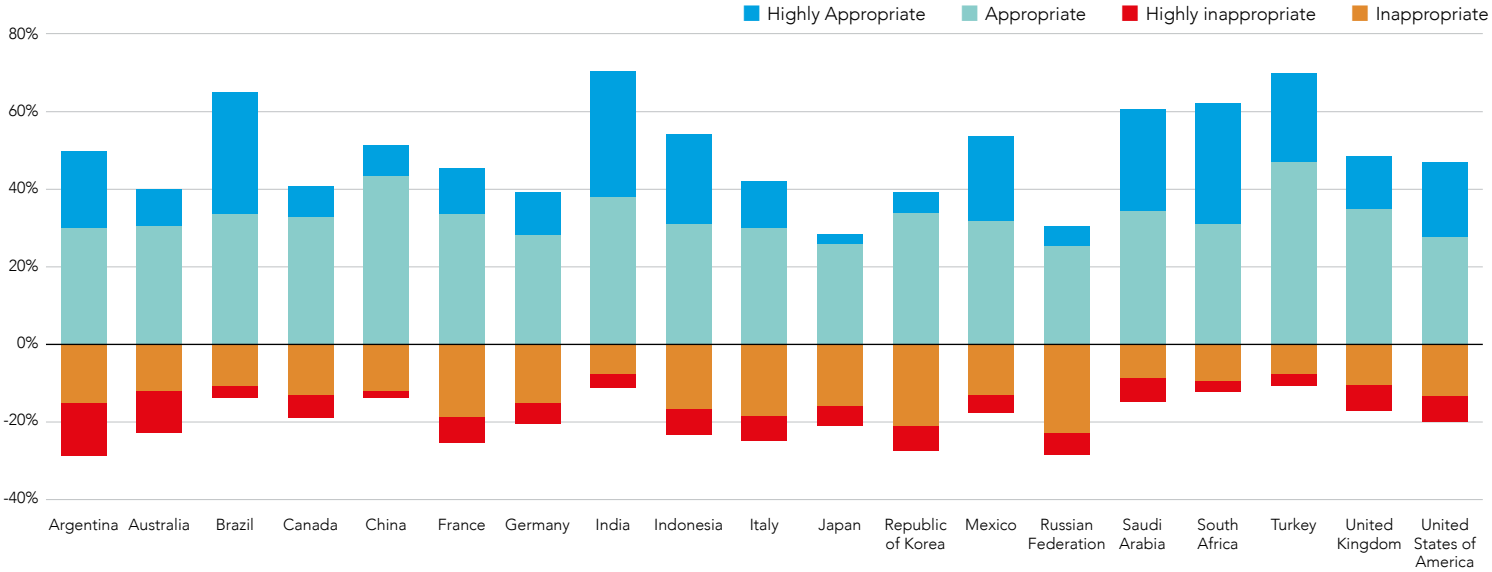


Figure 13: How appropriate are tax incentives to attract investment by multinational companies?



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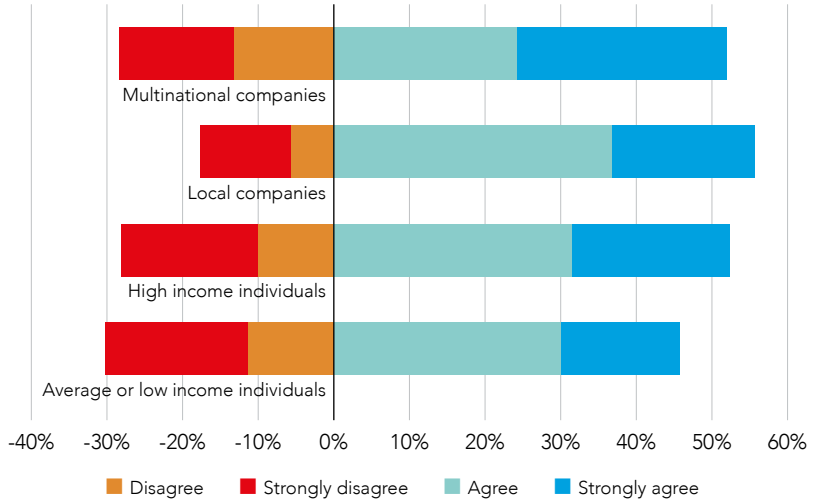
People's views on who is paying enough tax diverge across G20 countries

> "Every citizen should contribute to the total tax of the nation."
>
> Respondent in India

- **56% of people in G20 countries agree or strongly agree local companies are paying a reasonable amount of tax, while 52% believe multinational companies are.**
- **52% of people in G20 countries agree or strongly agree high income earning individuals are paying a reasonable amount of tax, while 46% believe average or low income earning individuals are.**
- **Substantially more people tend to believe high income earners, and local and multinational companies are paying a reasonable amount of tax than think average or low income earners are paying enough in Argentina, China, France, Indonesia, Korea, Mexico, Saudi Arabia, and Turkey.**
- **In Australia, Canada, Italy, the United States, and United Kingdom, people tend to think average or low income earners and local companies are paying enough tax, but high income earners and multinational companies aren't.**

The intensity of recent public debate on taxation has been fuelled by views on who is paying enough and who isn't. People's views vary widely across G20 countries, creating a challenge for international cooperation on tax policy although there are clear clusters of countries where people share similar views.

Figure 14: Who's paying enough tax?



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Substantially more people tend to believe high income earners, and local and multinational companies are paying a reasonable amount of tax than think average or low income earners are paying enough in Argentina, China, France, Indonesia, Korea, Mexico, Saudi Arabia, and Turkey.

52%

of respondents agree or strongly agree high income earning individuals are paying a reasonable amount of tax

Figure 15: Who's paying enough tax?

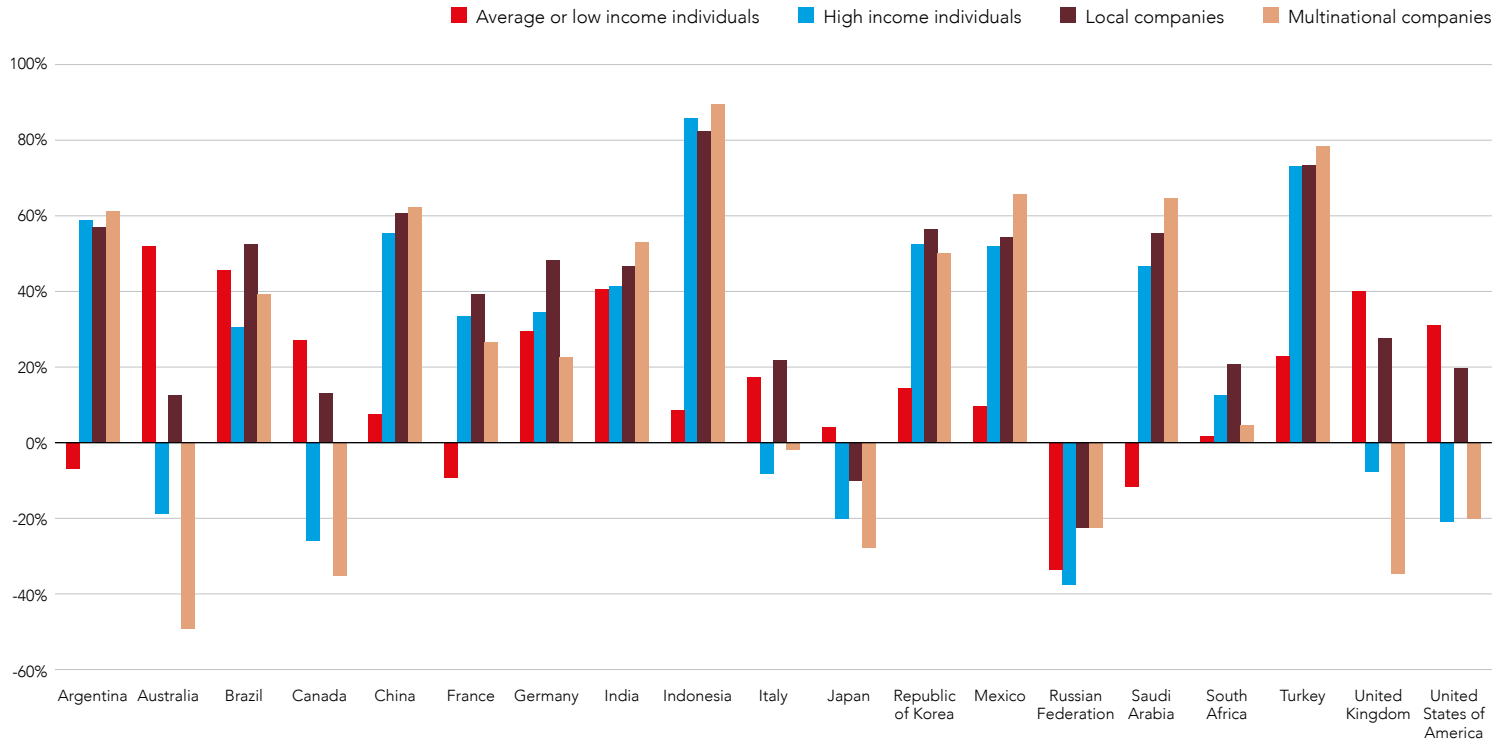

Chart shows net percentage, agree or strongly agree less disagree or strongly disagree.

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People have diverse views on tax minimization throughout G20 countries

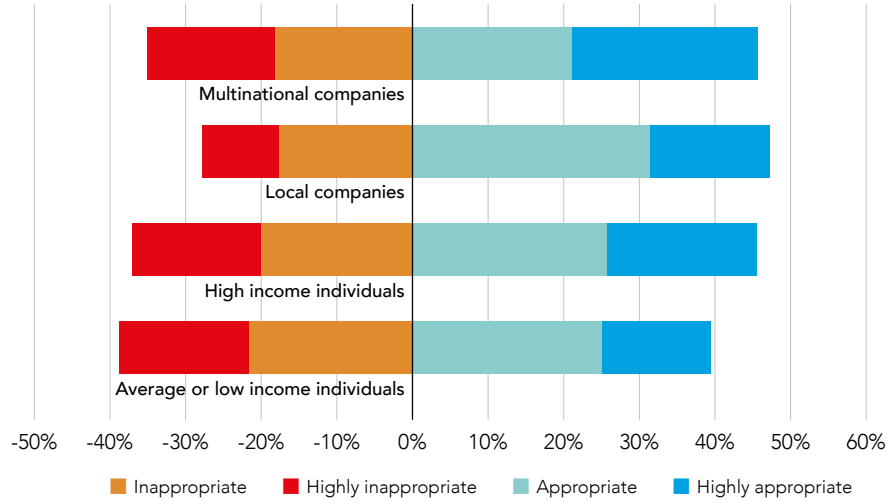
"Establish a more unified international plan."

Respondent in China

- **People in G20 countries are 15% more likely to think it is appropriate or highly appropriate for multinational companies to arrange their affairs in order to minimize taxes, than for average or low income earning individuals to employ tax minimization.**
- **People in G20 countries view the appropriateness of tax minimization by multinationals, local companies, and high income similarly, however 31% less see it as inappropriate or highly inappropriate for local companies.**
- **People tend to see tax minimization as more appropriate for high income earners, and local and multinational companies than average or low income earners in Argentina, China, Indonesia, Mexico, Saudi Arabia, and Turkey.**
- **In Australia, Canada, Germany, Japan, the United States and United Kingdom, people view tax minimization as something that is more appropriate for average or low income earners and local companies to do, but less so for high income earners and multinational companies.**
- **Attitudes to tax minimization by any taxpayer were generally negative in Italy and South Korea.**

The appropriateness of arranging affairs in order to minimize taxes while complying with applicable tax laws has been the subject of vigorous public and policy debate in recent years. More people in G20 countries overall appear to view tax minimization as appropriate for high income earners, and local and multinational companies than average or low income earners.

Figure 16: How appropriate is it to arrange your affairs in order to minimize taxes?



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More people in G20 countries overall appear to view tax minimization as appropriate for high income earners, and local and multinational companies than average or low income earners.

15%

more think it is appropriate or highly appropriate for multinational companies to arrange their affairs in order to minimize taxes, than for average or low income earning individuals to employ tax minimization

Figure 17: How appropriate is it to arrange your affairs in order to minimize taxes?

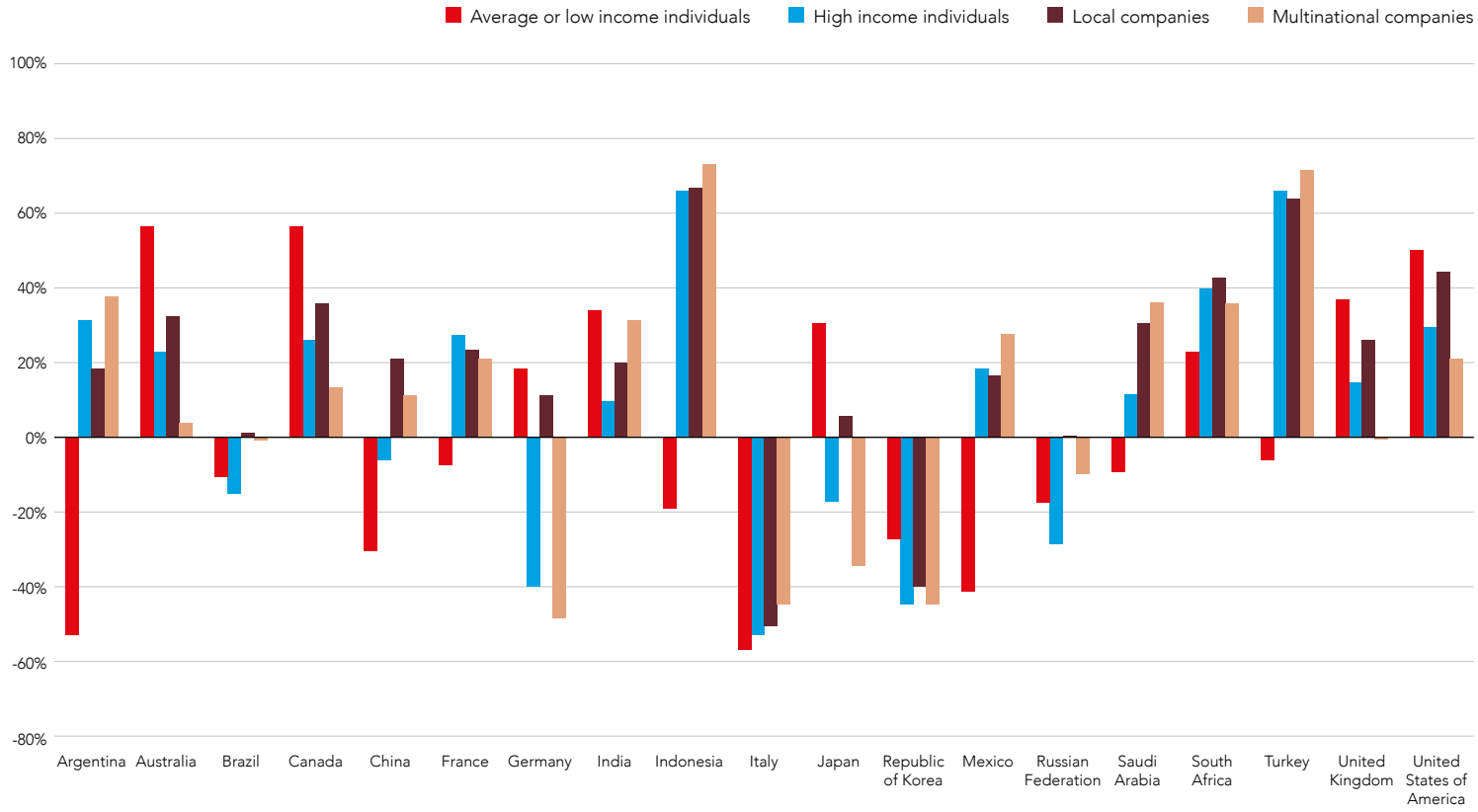

Chart shows net percentage, appropriate or highly appropriate less inappropriate or highly inappropriate.

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People's views on how the amount of tax paid by individuals and companies impacts their country's finances vary substantially across G20 countries

"The middle class who work hard every day should not have to carry the bulk of taxes"

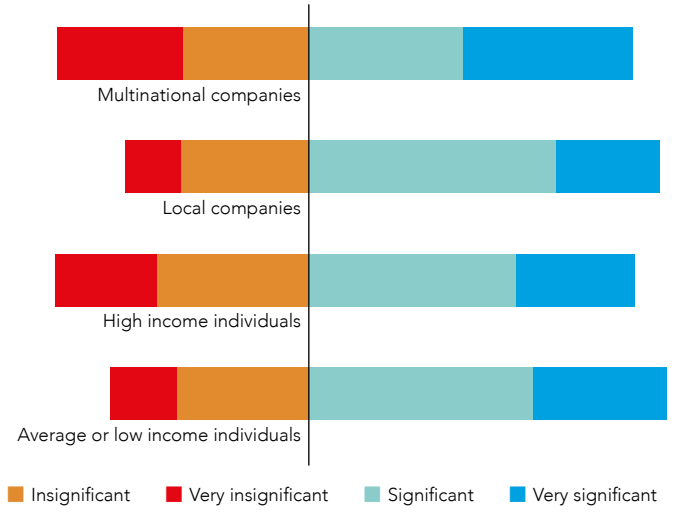
Respondent in the United States of America

- **People are more likely to view the amount of tax paid by high income earners, and multinational companies as having a significant or very significant impact on government finances in Australia, Brazil, India, Russia, the United Kingdom and United States; while viewing the contribution of average income earners as less significant in those countries.**

- **The opposite is true in Argentina, China, France, Germany, Italy, Japan, Korea, and Turkey, where more believe the amount of tax paid by average or low income earners significantly impacts government finances than multinational company taxes.**

How different classes of taxpayers are perceived to impact on countries' financial situation and ability to provide essential services often underlies public debate on the equity of tax policy. How people view this varies substantially between different G20 countries, perhaps reflecting different approaches to the government tax bases throughout the G20 world, as well as their preferences.

Figure 18: How significant is the amount of taxes paid by the following to your country's financial situation and ability to provide services to citizens?



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How different classes of taxpayers are perceived to impact on countries' financial situation and ability to provide essential services often underlies public debate on the equity of tax policy.

Figure 19: How significant is the amount of taxes paid by the following to your country's financial situation and ability to provide services to citizens?

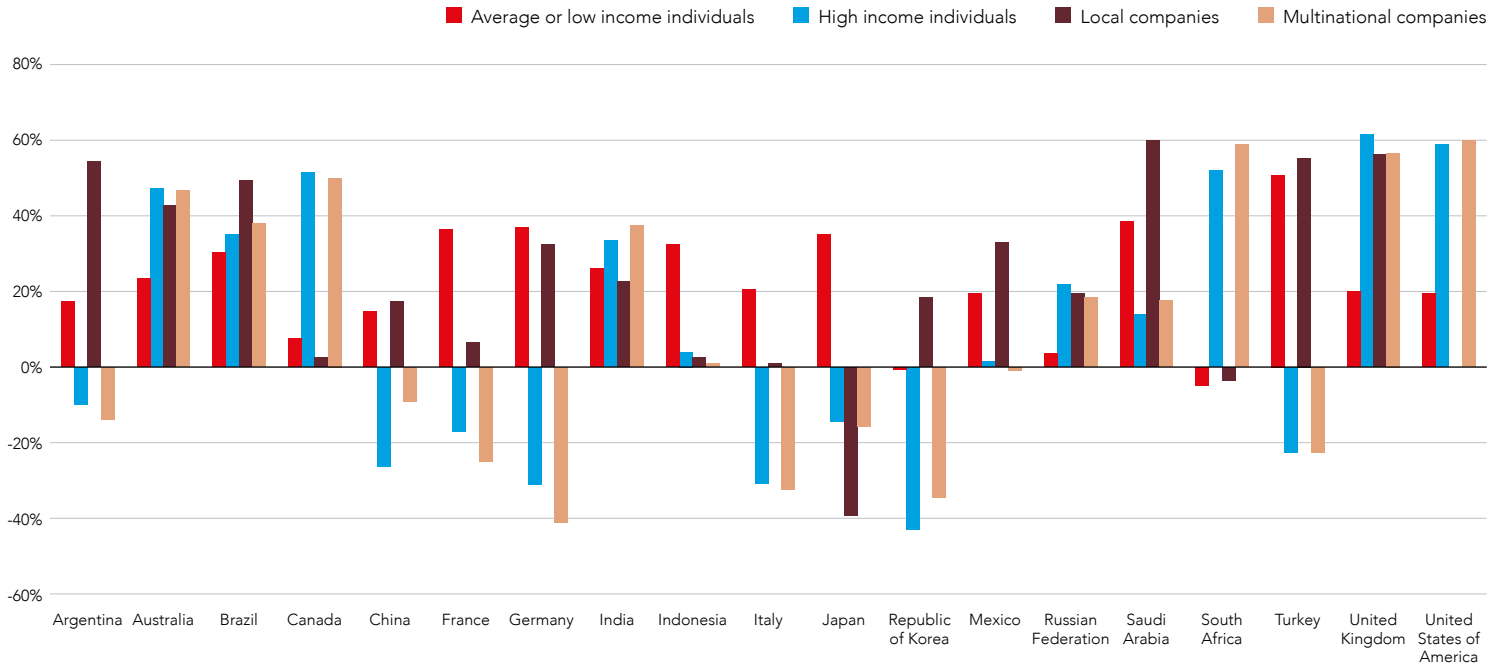

Chart shows net percentage, significant or very significant less insignifcant or very insignificant.

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