


Chapter 9

Effective Communication and Awareness Campaigns as Tools for Enhancing Tax Compliance: Insights and Strategies

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ABSTRACT

This article explores the importance of communication and tax awareness as key levers for improving tax compliance. In a context where tax compliance is essential for ensuring economic stability and funding public services, many governments face challenges in achieving high levels of compliance. The issue raised, therefore, is to understand how communication strategies can influence taxpayer behavior and encourage them to meet their tax obligations. The study aims to examine the role of communication, as well as awareness campaigns, in enhancing tax compliance. The chapter seeks to demonstrate how clear, transparent, and accessible communication, combined with awareness efforts, can help reduce tax evasion and foster a culture of respect for tax regulations. To this end, a qualitative methodology was employed, including interviews with tax experts and taxpayers. The findings reveal that tailored communication channels and targeted awareness campaigns can positively impact the understanding of tax obligations, reduce tax evasion, and build taxpayer trust in the tax system.

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INTRODUCTION

Tax compliance ensures a country's economic stability and financing of essential public services. However, many governments find it difficult to achieve satisfactory levels of tax compliance. This situation is exacerbated by communication problems, where taxpayers often do not fully understand their tax obligations or perceive the importance of complying with them. In this context, communication and tax awareness are potential levers for improving tax compliance and performance.

Our study's central issue is understanding how communication strategies, particularly tax awareness campaigns, can influence taxpayers' favorable behavior. Indeed, although tax authorities deploy various initiatives to inform citizens, these actions sometimes seem insufficient to reduce tax evasion and promote an attitude of tax compliance. It is therefore crucial to explore the factors that make these strategies effective or ineffective, to better target communication efforts.

To analyze the impact of tax communication on taxpayers' behavior, a qualitative methodology was adopted. A series of semi-structured interviews was conducted to explore possible links between the axes of our research theme. These interviews were based on four main questions: firstly, taxpayers' general perception of the tax system and the reasons for non-compliance. Next, the evaluation of messages received concerning tax obligations, their clarity, and usefulness. Then, the impact of awareness-raising campaigns conducted by tax authorities. Finally, participants' suggestions for improving these communication strategies. Interviews were conducted with a sample of taxpayers from various social and professional groups. The data collected was transcribed and analyzed thematically.

Henceforth, the main objective of our study is to examine how clear, transparent, and accessible communication, together with appropriate awareness-raising campaigns, can improve tax compliance in a given country. The empirical study envisaged seeks to assess whether these strategies are perceived positively by taxpayers, and to what extent they can help reduce tax evasion and strengthen citizens' confidence in the tax system.

To this end, the present work will be structured around three main parts. The first part presents the conceptual and theoretical framework of our research topic. The second part is devoted to presenting the research methodology adopted for this paper. Finally, the third and last part will deal with the presentation and discussion of the results of this research.

1. THEORETICAL AND CONCEPTUAL FRAMEWORK

1.1. Tax Compliance and Communication

As part of the study of the relationship between communication and tax compliance, several concepts need to be understood: tax compliance, tax awareness, tax communication, and tax performance. Mastering these concepts will help you understand how the tax system works, and improve taxpayer compliance and performance.

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