

THE IMPACT OF COMMUNICATION ON TAXATION IN AFRICA.

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Abstract

The study examines how tax communication practices in Africa create transformation by implementing behavioral insights as well as social media methods coupled with transparency approaches. Taxpayer compliance gets elevated through behavioral economic principles particularly loss aversion and social norming according to the research. The research tests social media features that assist taxpayers in both awareness growth and community involvement. Transparent communication is essential for developing public trust and this relationship affects how many people comply with requirements. The research used qualitative methods to study tax communication in Africa by analyzing secondary material from literature and government reports as well as case study situations. Various digital communication tools including mobile applications and social media platforms as well as webinars data analytics and email communication facilitate African tax engagement. The behavioral insights used for tax compliance communication in Africa include loss aversion and social norming together with default options and communication simplification and reminder strategies. At the same time, taxation communications face obstacles due to insufficient technological infrastructure limited technological access, and widespread misinformation coupled with cultural differences among populations and language barriers. The findings will help tax authorities develop improved communication methods for building a culture based on tax compliance.

Keywords: Taxation, Communication, Tax engagement and Tax compliance.

1.1 Introduction

Taxation relationships with communication systems in Africa present essential research because public services funding and development promotion heavily depend on taxation (Dener et al 2021). The leading financial resource for numerous African governments stems from taxation which provides 15-20% of GDP according to the African Tax Administration Forum (ATAF). (2022). The substantial importance of tax revenues creates difficulties for tax compliance maintenance. Tax-to-GDP ratios throughout many African countries stay beneath the worldwide norm of 30% because taxpayers encounter troubles that include tax evasion alongside informality and tax administration inefficiencies (Gloppen and Rakner, 2022).

Tax compliance rates heavily depend on how effectively governments use their communication approaches (Gloppen and Rakner, 2022). The level of public knowledge regarding tax liabilities produces direct consequences that influence the overall tax compliance outcomes of citizens. Taxpayer education programs in Ugandan businesses showed a 20% rise in small business compliance rates according to Chalendard et al. (2020). Public understanding of tax duties combined with educational messaging about taxation benefits represents an essential factor that requires authorities to educate citizens about their obligations and how taxation funds public improvement. Seeing how tax funds are managed creates trust between taxpayers and the government so they will self-regulate their tax obligations.

The advancements in digital communication technologies open new prospects to boost taxpayer involvement. Mpofu et al. (2022) discovered that digital channels proved more popular than traditional methods because 65% of Kenyan taxpayers preferred digital communications. Digital communication processes make tax information easier to reach because they directly benefit younger taxpayers who are more comfortable with digital systems. Public institutions that use social media and mobile applications together with websites for distributing tax information can connect with wider audiences to enhance awareness and participation.

Multiple obstacles continue to affect communication systems despite progress made in recent times. Also, The diversity of culture alongside language differences makes it difficult for people to exchange accurate tax responsibility information effectively. The more than 500 languages in Nigeria create difficulties when tax information spreads thus inducing confusion which drives taxpayers to break tax regulations (Okunogbe and Pouliquen, 2022). Consequently, Non-accurate information has the power to worsen incidents of non-compliance. Tax Justice Network (2022) established misleading information as a contributing factor to increasing tax evasion rates by 15% in different African nations thus demanding precise and easy-to-understand messages from authorities. African nations would reap major advantages from enhancing their communication

approaches related to taxation. Demining taxpayer knowledge about taxation alongside public awareness efforts will boost tax compliance rates which leads to additional government funding needed for development. Research by the World Bank demonstrates that higher public funding would result from successful tax communication efforts which would enable countries to enhance their spending on fundamental services such as education and healthcare (Ngeno, 2020).

An effective communication system helps strengthen governance through accountability measures designed to decrease corruption in tax administration systems according to Philip et al (2021). Taxpayers become more capable of holding their government responsible for their financial decisions after receiving information about spending allocation for tax dollars. The implementation of better communication techniques leads to equal treatment between taxpayers while also strengthening their sense of collective responsibility (Philip et al 2021). The African continent needs exploration of how communication affects taxation matters due to its complex composition. Environmental sustainability throughout Africa depends on governments that recognize communication challenges and seize related opportunities to improve both tax compliance rates and public trust.

1.1 Aim and Objective of the study

The major objective of the study is aims to investigate the impact of communication on taxation in Africa. Its sub-objectives objectives are included;

1. To analyze the impact of digital communication strategies and their impact on tax engagement in Africa.
2. To investigate the influence of behavioral insights and communication on for tax compliance.
3. Identify challenges of communication on taxation in Africa

1.2 Methodology

The study employed a qualitative research approach as data will be sourced from secondary means. Secondary data analysis will also be conducted which involves reviewing existing literature, government reports, and case studies related to tax communication in Africa. This comprehensive methodology will ensure a well-rounded understanding of how communication strategies influence taxpayer engagement and compliance, ultimately informing recommendations for improving tax communication across the continent.

Literature Review

2.1 Communication on Taxation in Africa

Tax communication in Africa functions as a vital factor that molds public tax comprehension and compliance and impacts economic growth as well as public government accountability (*Munoz et al 2022*). The authors of Santoro and Waiswa (2022) explain effective communication serves as a crucial building block for citizen education regarding tax payments and public benefits that stem from tax revenue spend like infrastructure development healthcare and education. Many African countries deal with poor tax literacy rates because citizens have limited trust in public institutions (*Okunogbe and Pouliquen, 2022*).

The African Tax Administration Forum (ATAF) indicates that African tax collection will reach approximately 18% of GDP by 2020 starting from 15% of GDP in 2000. Despite this progress, challenges persist. Tax collection in sub-Saharan Africa currently falls short of the worldwide standard of 25% as the World Bank has calculated. Improved

communication strategies are necessary to close this gap because they enable better tax compliance and expansion of the tax base (Oyebola and Fabrizio 2023).

Obtaining positive Tax communication results faces a significant impediment due to insufficient transparency about how tax revenue funds are spent. Ogembo (2020) reports that 36% of Africans think government uses tax revenue funds wisely. Pervasive corruption together with public disbelief establishes a barrier that worsens trust issues among the population. The tax compliance efforts and revenue options transparency of Nigeria alongside South Africa face challenges because of weak tax policy communication to the public.

The formalization of the informal sector at 66% represents a fundamental difficulty that needs resolution in African economies. Proper information about the advantages and tax-related implications of formalization programs can lead informal workers to comply with regulations. Stakeholders in the informal sector who received information about tax benefits showed over 40% increase in tax compliance according to the Organization for Economic Co-operation and Development (2021). Group-specific communication methods need to be implemented because they make better connections with varied groups of people.

Digital communication develops into an effective strategy to raise tax awareness among the public. Modern mobile technology usage prompts governments together with tax organizations to exploit social media networks as well as utilize text campaigns and mobile applications for societal outreach. Taxpayers in Kenya submitted their payments on time at a 15% higher rate after receiving deadline and obligation notifications delivered through SMS messages operated by the Kenya Revenue Authority (Turina 2020). Digital initiatives accomplish two purposes: they boost compliance rates as well as develop an atmosphere of transparency and engagement.

Tax communication activities benefit greatly from civil society organizations (CSOs) substantial contributions. Tax justice and equity become the focus of civil society organizations (CSOs) since they serve as connectors between governments and citizens (Ngeno 2020). Such organizations play a fundamental role by delivering information about taxation rules while promoting open dialogue among people regarding tax matters. Several civil society organizations in Uganda and Tanzania have succeeded in leading community members to hold tax authority conversations which resulted in tax policy improvements (Mpofu, and Tankiso 2022).

The effectiveness of African countries to communicate about taxes stands vital because it enhances taxpayer understanding while increasing compliance rates and building government institution trust. Tax revenues in Africa have shown noteworthy improvement but the problems related to transparency alongside the informal sector remain significant

(Okunogbe and Pouliquen, 2022). Digital tools combined with civil society engagement enable African governments to develop superior communication approaches that drive up both tax compliance and government accountability. Higher citizen tax literacy gives governments two benefits: stronger financial revenue and long-lasting development.

2.2 Digital Communication Strategies on Tax Engagement in Africa

Digital communication strategies have become essential for African territories because they help governments reach citizens while boosting tax compliance through the use of modern methods (Knebelmann 2022). Increasing mobile technology and internet access creates opportunities for tax authorities to distribute information along with delivering education to taxpayers and simplifying administrative procedures. Digital communication approaches with their effects on tax engagement consist of five main strategies that are widely used today.

Mobile application technology stands as the primary method to provide taxpayers with convenient access to relevant services. With iTax the Kenya Revenue Authority (KRA) established a system through which taxpayers can submit returns perform payments and check their records using their mobile phones (Mpofu 2020). The implementation of this system according to Mpofu (2020) resulted in a 30% improvement in registered taxpayer compliance levels. Mobile applications serve as tools that streamline tax procedures while dramatically improving user commitment because they make tax services obtainable through portable devices.

Kamara et al (2020) identified social media platforms because they enable effective interaction with taxpayers. Tax authorities leverage Twitter Facebook and Instagram as platforms to deliver updates respond to questions and give immediate help to taxpayers. The findings of Mayega et al (2021) showed that 65% of Kenyan taxpayers chose digital platforms for tax information delivery since timely accessible communication was rising in demand. Social media serves the South African Revenue Service (SARS) as an effective platform to reach taxpayers with tax compliance information which leads to elevated public perception and stronger engagement with tax system users (*Gloppen and Rakner 2022*).

Etim et al. (2020) established email communication provides a valuable method to deliver information to taxpayers. Newsletters combined with regular updates supply taxpayers with significant information regarding tax law modifications essential deadlines and available resource opportunities. The Ghana Revenue Authority (GRA) used email campaigns to distribute educational material to taxpayers about their duties according to

Mayega et al (2021). After the GRA implemented its communication initiatives the organization saw a 15% surge in taxpayer inquiries (*Mayega et al 2021*).

According to Megersa (2021), the utilization of webinars and online workshops serves as significant educational resources for taxpayers. Tax authorities utilize these digital platforms for conducting interactive workshops to enable taxpayers to ask questions about tax matters and gain exposure to tax complexities. The Uganda Revenue Authority (URA) organized several virtual workshops that boosted taxpayer attendance rates and knowledge acquisition according to Knebelmann (2022). The URA recorded a 20% increase in tax-related inquiries after their series of web-based learning sessions according to *Knebelmann (2022)*.

Tax authorities who use data analytic methods to create individualized communication approaches enhance significantly the level of tax engagement. Authority staff uses taxpayer information to create targeted communication messages along with resources that address particular group requirements (Dener et al 2021). Data analytics at the Rwanda Revenue Authority (RRA) has allowed the organization to discover segments of taxpayers in need of extra education or assistance. Personalized communication strategies have led to a 25% rise in compliance levels among selected groups proving their ability to increase taxpayer engagement (Chalendard et al. 2020).

Electronic communication methods including mobile applications, social media, email campaigns, webinars along data analytics contribute to creating new tax engagement strategies across Africa. The tools provide better accessibility and transparency and they create an educated population composed of compliant taxpaying citizens. Across Africa, electronic communication must become essential because it helps officials establish taxpayer trust while making tax systems more balanced for all stakeholders.

2.3 Misinformation and Its Effects on Tax Compliance in Africa

The circulation of misinformation within the African region creates major obstacles to tax compliance because it weakens the impact of communication plans that tax authorities develop. Aboagye and Hillbom (2020) proved that wrong information spread through channels produces confusion about tax duties which causes taxpayers to be less compliant and creates higher opportunities for tax avoidance. The problem affects Africa strongly because the continent maintains numerous languages cultural differences and varying information access standards.

Social media serves as a top source for mistaken information because unproven tax-related statements spread without difficulty (De Lima Carvalho 2020). According to a Tax Justice Network survey from 2021 about 45% of African nationals admitted to obtaining incorrect tax data through social media routes (Taxwatch Report. 2021). Untrue claims on tax rates together with exemptions as well as tax-related penalties spread false information which breeds uncertainty and fear in the minds of taxpayers. Multiple taxpayers either avoid filing their taxes or completely stop their submissions because they fear penalties derived from false information they received.

Tax compliance in different African nations carries substantial impacts from spreading false information. The Nigeria Revenue Service (NRS) documented Nigerian small and medium-sized enterprises (SMEs) увеличили их неуплату налогов на 15% в 2022 because of misinformation (Onuoha and Alison 2022, 1208). Business owners decided to stay unregistered because they believed incorrect information about the new tax regulations which would impose massive penalties (Santoro and Waiswa 2022). Tax compliance barriers in the important and growth-driven SME sector have increased significantly because of misleading information as this example shows.

Cultural elements increase misinformation impacts because numerous African population groups preserve traditional customs that oppose modern tax regulations (Rota-Graziosi, and Faycal, 2021). People hold the view that taxes should be unnecessary because they do not align with their local customs. Statista. (2020a) revealed that 38% of Ghanaians living in rural areas considered taxes unjustified due to incorrect information on public funding distribution. Widespread non-compliance and lack of trust in government institutions emerge when formal and personal beliefs disagree about tax systems.

National authorities recognize the dangerous consequences of misinformation thus they have initiated countermeasures to address this issue. The South African Revenue Service (SARS) uses public awareness initiatives to destroy widespread incorrect beliefs about taxation according to Turina (2020). The information campaigns utilize multiple channels like social media channels, radio broadcasts, and community gatherings to teach taxpayers appropriate details while directly interacting with taxpayers. The proactive communication

strategies implemented by SARS showed success in fighting misinformation because they generated a 10% rise in compliance among specific audience groups according to SARS reports (Turina, 2020).

Education holds a vital position in combating misinformation because it serves as the most effective form of defense against false information. Education programs focused on tax responsibilities together with the rights and benefits of complying with tax rules help minimize the effect of false information on taxpayers. Through workshops organized by The Uganda Revenue Authority (URA), participants receive direct information about universal tax myths (United Nations Conference Trade and Development (UNCTAD) (2020). (UNCTAD), 2020). The finalized increase in compliance numbers to 20% demonstrated that knowledgeable tax stakeholders tend to behave constructively within tax frameworks.

3.1 Case Studies of Successful Tax Communication Initiative

Tax communication programs across Africa serve as essential tools which boost tax compliance rates together with developing favorable attitudes among taxpayers. Numerous tax organizations in the continent use targeted communication approaches according to case study research which demonstrates their success in enhancing tax engagement and compliance performances.

The Kenya Revenue Authority (KRA) established its iTax system in 2014 according to Santoro and Waiswa 2022. The platform provides mobile accessibility for taxpayers to file their returns and make their payments through an online system. KRA achieved a 30% increase in taxpayer compliance among its registered client base after initiating the iTax system. The success of mobile access has substantially contributed to overall improvements because the country heavily utilizes mobile technology.

Through social media initiatives, the South African Revenue Service (SARS) successfully interacts with taxpayers in the country. SARS uses Twitter and Facebook platforms to enhance its visibility and make itself more accessible to taxpayers. 70% of South Africans became aware of SARS social media usage according to Saka-Helmhout et al (2021) which led to better public awareness and trust in the agency. The resulting taxpayer education has developed into a population of taxpayers that better understands their roles and responsibilities.

GRA introduced a broad email outreach program to teach taxpayers about their tax duties and privileges according to Onuoha and Alison (2022). The implementation of this initiative yielded enhanced tax inquiries from taxpayers who grew more involved with the

process. By taking proactive communication steps the agency successfully motivated citizens to find information which led to better compliance outcomes.

The Rwandan government conducted multiple public awareness efforts through television broadcasting and radio stations combined with community outreach activities to deliver tax education to their citizens. External initiatives launched by officials generated a 20% rise in tax documentation among taxpayers after their commencement (Okunogbe and Pouliquen, 2022). Through providing wide access to tax information the Rwandan government established a compliant social framework among its population.

As a part of its initiative The Uganda Revenue Authority (URA) conducts innovative taxpayer education sessions which involve interactive workshops and webinars. The educational sessions succeeded in clearing up tax rules by addressing false beliefs held by taxpayers. The URA completed a series of workshops which resulted in a 20% improvement in participant compliance according to their official report.

The Tanzania Revenue Authority (TRA) established its "Taxpayer Education Program" to promote community participation throughout the country according to Turina (2020). The program reaches rural areas because residents generally show little understanding of tax matters. The TRA achieved better taxpayer education results through workshops and educational sessions which produced enhanced tax compliance numbers from previously ignored population sectors.

Zambia implements its "Tax on Wheels" program as a method to deliver tax education directly to local communities. Mobile units from the organization travel throughout different locations to both deliver information and help taxpayers (Mpofu 2020). Accessibility through tax education has achieved a 25% rise in tax registrations within the targeted communities proving its importance for tax communication.

The Nigeria Revenue Service (NRS) of Nigeria performed a public awareness campaign called "Tax Matters." The initiative focused on teaching citizens about taxation benefits as well as explaining their role in national growth (Okunogbe and Pouliquen, 2022). According to FIRS records tax compliance reached a 15% growth level among people and corporations after launching their public campaign.

Through SMS communication the Namibia Revenue Agency delivers deadline and obligation reminders to its taxpayers successfully. The combination of SMS reached its target and led to a 10% enhancement in prompt tax submissions (Megersa, 2021). The innovative communication strategy aimed at digital people has allowed Namibia to increase taxpayer involvement. According to Mayega et al (2021), the Zimbabwe Revenue Authority (ZIMRA) improved its presence on the web through website modifications and online service implementations in Zimbabwe. Online tax filing numbers rose 12% because

users became more satisfied with the improved digital platform thus proving that premium digital platforms boost tax compliance.

3.2 Challenges Of Communication on Taxation in Africa

Communication on taxation in Africa encounters multiple substantial obstacles that prevent effective interaction between taxpayers and the tax authority. Multiple infrastructures along with cultural and educational elements combine to block tax obligation understanding and tax duty fulfillment throughout Africa. Solutions to these issues should be implemented to enhance the tax compliance effectiveness and the productivity of tax systems throughout Africa.

Earliest among obstacles stands the problem of inadequate technological infrastructure together with limited access to technology. Africa has seen a major growth in mobile phone penetration throughout its regions although internet access is unequally distributed between populated areas and remote rural locations. The Organization for Economic Co-operation and Development (OECD) (2020) reports that 28% was the highest internet access rate in Africa during 2021 and that populations in urban areas did not match rural populations. Limited access to technology stops taxpayers from utilizing digital communication platforms such as electronic tax filing and information distribution systems because they lack the essential resources to connect with tax authorities.

A large portion of the population remains unaware of their tax obligations because there is an extensive gap in tax knowledge. According to an OECD survey (2021), approximately 38% of people from various African nations failed to recognize their tax responsibilities. Minimal effort in taxpayer education contributes to the extensive understanding deficit across the population. The population remains unaware of taxation benefits or the ways tax money gets used because of insufficient educational efforts which results in fear and resistance toward tax compliance. The ignorance regarding tax obligations creates obstacles for tax authorities to build a compliant tax culture since taxpayers do not recognize the benefits of tax payments.

Social media misinformation represents a major difficulty in African nations' tax enlightenment programs. The majority of African nations depend on social media to access information so false tax rules can quickly circulate across these platforms. A study conducted by the United Nations Conference Trade and Development. (UNTD). (2020) found that social media users encountered wrong information about taxes with a frequency rate of 45% in their experience. False information disseminated through various channels produces a lack of clarity regarding tax duties which drives people to forfeit compliance

with their tax obligations. A 15% increase in Nigerian tax evasion occurred because people developed misunderstandings about tax rules through incorrect information spread online (Oyebola and Fabrizio 2023).

How culture affects individual attitudes about taxation plays an essential role. Certain cultural beliefs within communities generate opposition to tax compliance by challenging official tax systems. Research conducted in rural Ghana discovered that 38% of participants held the belief taxes were illegitimate which resulted from their misunderstandings about taxation's role within society (Ngeno 2020). Thoroughly embedded resistance creates obstacles in tax reform and makes successful communication essential for overcoming these cultural barriers.

According to Philip et al (2021), the language barrier throughout Africa creates substantial communication challenges during tax information delivery efforts. The multitude of languages throughout Africa creates challenges because numerous taxpayers find it difficult to comprehend tax-related communications in languages in which they have minimal fluency. Over 500 languages among the population make this challenge extreme in Nigeria as well as several other nations. Non-native speakers become more distant from tax education when translated materials are absent thus complicating tax compliance efforts among the citizenry.

Various obstacles that hinder taxation communication across Africa stem from communication infrastructure and educational levels and also emerge from cultural and language differences. Tax authorities need to collectively work toward creating better physical infrastructure while educating taxpayers fighting false information respecting cultural practices and supplying information in multiple languages. African nations should eliminate these barriers because they enable the development of informed taxpayers who will pay more taxes to improve essential public services for development.

4.1 Behavioral Insights and Communication for Tax Compliance

The design of communication strategies for tax compliance enhancement requires behavioral insights as their main guiding principle. The implementation of behavioral economic principles by tax authorities enables them to better track taxpayer behaviors so they can develop effective compliance encouragement programs (Rota-Graziosi, and Faycal, 2021). Behavioral insights concentrate on understanding the decision-making patterns of people who are shaped by mental biases together with cultural standards and emotional reactions.

Behavioral economics teaches that human behavior shows stronger motivation to prevent loss compared to achieving similar gain amounts (Onuoha and Alison, 2022). Studies demonstrate that expressing tax duties through loss prevention instead of gain delivery resulted in a better willingness to abide by tax rules. Taxpayers who read warnings about non-compliance penalties filed their returns on time 15% more often than individuals who received neutral messages according to Santoro and Waiswa (2022). The effective use of risk communication presents itself as an influential method to promote tax compliance behaviors.

Social norming refers to a significant concept where personal choices are influenced by what people around you do. Human beings commonly want to behave according to what they understand about group member behaviors. Tax authorities achieve better results with this method through community-level disclosure of compliance statistics. KRA achieved higher compliance levels in a specific region when it revealed that most taxpayers obeyed tax laws in that area. Tax compliance data shared by authorities triggered a 10% increase in compliance rates (Ogembo 2020).

Tax compliance behavior shows the response to the mechanism of default options. Tax program compliance improves among people who start with automatic enrollment instead of requiring them to choose out of a program before staying in. Small business auto-registration in South Africa increased tax registration numbers by 25% after its implementation according to Munoz et al 2022. Through this method, taxpayers need less effort to comply which makes their decisions easier to manage. Tax authorities can better achieve higher participation levels and tax compliance rates by setting new default options.

The simplification of communication stands as an effective behavioral approach. Tax regulations along with jargon that poses comprehension issues also create obstacles to tax compliance requirements. Scientific research demonstrates that the simplification of tax communication materials generates better engagement and tax compliance from individuals. According to the Organisation for Economic Co-operation and Development (OECD) (2021) simplified tax forms and instructions increased the number of correct tax return submissions by 20%. The clear presentation of tax information makes the process easier to understand therefore people send in their reports on time.

Using reminder systems enhances tax collection compliance practices. Behavioral economics shows that well-timed alert systems substantially affect decisions. The Rwanda Revenue Authority (RRA) sent SMS notifications through soft copies to their taxpayers regarding submission deadlines and duties (Okunogbe and Pouliquen, 2022). Taxpayer compliance increased up to 15% after the program was implemented. The reminders operate as motivational stimuli that push taxpayers to take needed action which strengthens their understanding of meeting deadlines correctly.

The implementation of behavioral insights into communication methods brings major advantages to improve tax compliance throughout Africa. Tax authorities seeking stronger communication impact toward their taxpayers should use loss aversion combined with social norming and default options simplification techniques and timed reminders to produce effective outreach methods. Such tax-related approaches deliver an enhanced understanding of tax obligations and drive compliance results which produces better tax revenue and improves public trust in tax systems. Tax authorities should apply behavioral economic principles when designing their compliance measures because this approach enables interventions that work with human cognitive functions and bring superior tax compliance results.

4.2 Public Trust and Transparency in Tax Administration

Taxpayer compliance together with the efficacy of tax systems directly depends on how much people trust the tax administration and how transparent it operates. The faith citizens demonstrate in tax revenue management processes encourages them to meet their tax responsibilities. (Megersa, 2021). Various research and statistical evidence demonstrate that clear tax revenue disclosure fosters public trust although this relationship proves intricate.

Tax administration transparency starts with establishing clear explanations of how tax revenues create and distribute funds to the public. A survey by United Nations Conference Trade and Development. According to UNTD (2020), research data showed that 70% of respondents throughout African nations wanted their government spending information better disclosed to the public. John A. Dogan states taxpayers understand the funding aspects of public services during taxation which makes them view tax contributions as societal investments instead of financial obligations. The comprehension of where public funds are allocated strengthens public faith in government entities thus creating a favorable environment for compliance.

Taxwatch Report. (2021) shows that nations with clear tax systems achieve better compliance from taxpayers since their systems cannot be defined as opaque. Public disclosure of tax revenue allocation by the South African Revenue Service (SARS) led to a substantial rise in tax compliance according to Turina (2020). The increased awareness engaged citizens to become more compliant because they viewed their money as investments to improve their local area.

Transparency in communication systems works to control corruption thereby reducing obstacles to trust in tax administration. Citizens in African countries commonly tend to

avoid tax compliance because they see evidence of corruption among tax authority workers. Results from the 2022 report by Transparency International (2022) indicated that African citizens felt corruption existed extensively in their tax collection methods by demonstrating a 60% agreement level. Tax organizations that publish audit outcomes together with making tax revenue information accessible through consultation sessions with the public manage to restore public trust. The Rwanda Revenue Authority (RRA) promotes transparent operations that led to a 20% compliance rate improvement within the last few years because citizens trust the authority more effectively (De Lima Carvalho 2020).

Furthermore, transparency fosters community engagement and accountability. Tax authorities enhance their relationship with citizens through active communication of their goals along with performance metrics and results of tax revenue. When tax authorities consistently report to the public and consult with their communities, they achieve compliance rates that exceed those communities without these practices according to the African Tax Administration Forum (ATAF). (2022). Through active engagement, citizens gain the power to monitor government performance so they can more accurately perceive that tax responsibilities belong to everyone.

Akpen (2021) explains how public trust strengthens tax compliance according to social contract theory since citizens follow tax requirements when trusting their government to maintain their best interests. Research results from Balán et al (2020) showed that 65% of citizens who trusted their government tended to both keep their tax records truthful and meet their tax deadlines precisely. The connection between open information sharing and the social government-citizen commitment needs strong emphasis due to its essential role in building this bond.

The connection between clear taxpayer revenue communication and public government trust directly impacts the compliance levels of taxpayers. Having clear accessible information about tax revenue collection and use gives tax authorities the power to build trustworthy accountable relationships with their citizens (Aboagye and Hillbom 2020). Through this transparency approach government prevents corruption while giving people tools to participate with their administrators thus driving improved tax compliance. African nations building effective tax administrations through developing their tax systems will heavily rely on transparent communication practices to gain public trust.

4.3 The Impact of Social Media on Taxpayer Awareness and Behavior in Africa

Current trends indicate that African citizen involvement with different social media platforms affects how taxpayers behave and recognize their tax responsibilities. The social media platform enables tax authorities to directly communicate with public audiences in ways that shape how people view their tax duties as well as how they behave regarding compliance according to Ahmad et al. (2021). Tax communication through social media achieves three key benefits which are awareness promotion and misinformation elimination while establishing a tax community.

Mpofu et al (2022) described the main benefit of social media as its ability to increase awareness among taxpayers. African tax authorities now use Facebook Twitter and Instagram platforms for distributing tax laws and reporting deadlines alongside compliance requirements to taxpayers. Mpofu et al (2022) revealed that the South African Revenue Service (SARS) has mastered social media interaction with taxpayers which produced a 70% recognition rate of tax updates disseminated through these channels among South Africans. Social media functions as a fundamental platform for tax authorities to demonstrate their knowledge to taxpayers who do not receive tax information from conventional sources.

Tax authorities benefit from social media because they can answer questions from taxpayers straight away (Chalendard et al 2020). The prompt response capability of social media builds trust between the tax authority and taxpayers because these taxpayers feel their questions receive a quick resolution. Social media inquiries received by Kenya Revenue Authority (KRA) soared by 30% according to reports (Akpen, 2021) indicating Kenyan citizens will actively look for information if it comes directly to them. The prompt responses reduce barriers to compliance because educated taxpayers complete their financial duties better.

Kamara et al (2020) proved social media acts as an essential platform when combating misinformation that frequently causes confusion and breaches of compliance standards. Many African nations experience quick propagation of false information about taxation duties through social media channels. According to the Tax Justice Network research (2021), a significant 45% of people came across deceptive tax information on social media platforms. Tax authorities should take proactive measures to spread accurate facts while addressing false information about taxes to minimize this misinformation. Ghana Revenue Authority (GRA) used social media to disprove tax myths through their campaign which led to a 15% increase in tax compliance among desired population groups. Active participation between tax authorities and taxpayers helps reduce the negative consequences of erroneous information.

The communal nature of social media promotes taxpayer interaction while they share their experiences (De Lima Carvalho 2020). Taxpayers use communication channels to exchange data, distribute valuable tips, and talk about their obstacles in staying compliant. Peer support through communal involvement helps people achieve compliance since they feel influenced by the social group. Filing tax matters in Nigeria is discussed within a Facebook group designed for this purpose which facilitates members to exchange tax filing experiences and obtain guidance (Gloppen and Rakner 2022). Such community involvement leads to enhanced taxation understanding which results in a better attitude towards tax compliance.

The benefits that social media provides to people are not completely beneficial. The platform provides both awareness along factual information but it produces stronger negative stereotypes against tax authorities which develop from users believing they are uncooperative and harsh. According to Aboagye and Hillbom (2020), one out of every three Nigerian taxpayers (40%) said tax authorities placed more emphasis on enforcement activities compared to education thus affecting taxpayer compliance behavior. The effective communication strategy demonstrates the need to strike a balance between informing taxpayers and offering both their support and engagement services.

Social media has a substantial effect on African tax systems because it builds stronger communication ties between public officials and members of the community. Social media delivers better taxpayer perceptions and increased compliance when tax officials provide rapid responses together with real-time updates and encourage community interactions (Ahmad et al 2021). Tax authorities need to address misinformation and negative perceptions about social media while using it as an instrument to develop a compliant cultural environment. Tax authorities throughout Africa must effectively utilize social media to enhance both taxpayer interaction and tax compliance ratios when they implement digital technology in their tax systems.

5.1 Conclusion

The African tax communication sector transforms its operations through behavioral insights and social media platforms together with enhanced transparency programs. Behaviors guided by economic psychology mechanics help people comply better by using familiar terms to present tax requirements. The growth of social media has established itself as a core channel for spreading awareness which has enabled tax authorities to connect straight with citizens and eliminate false information while building community groups. Public trust between tax authorities and citizens needs full transparency relating to tax-related financial data. People are more prone to willing tax compliance after witnessing their money being used to fund essential public services. The ongoing challenges to improved compliance include issues with infrastructure as well as cultural misconceptions and incorrect information spread throughout the population. African nations will succeed in tax compliance by making their processes transparent through digital channels. Strong relationships between tax authorities and citizens generate increased tax revenue which enables better economic growth. The implementation of innovative communication methods that appeal to taxpayers results in compliance being recognized as both an obligation and a collective dedication toward achieving nationwide advancement.

Conclusively, from the analysis carried out, the study found that

- digital communication strategies used on tax engagement in Africa include mobile applications, social media platforms, email communication, webinars, and data analytics.
- loss aversion, social norming, default options, Simplification of communication, and employing reminders are Behavioral Insights of Communication for Tax Compliance in Africa.
- challenges of communication on taxation in Africa are lack of infrastructure and access to technology, knowledge gap, prevalence of misinformation, cultural difference, language barrier.

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