# Article information:

Senior SARS officials share what they have learnt during a year-long international Capability Building Programme on improving voluntary tax compliance
<https://www.cabri-sbo.org/en/media/senior-sars-officials-share-what-they-have-learnt-during-a-year-long-international-capability-building-programme-on-improving-voluntary-tax-compliance>

# Article summary:

1. Senior officials from the South African Revenue Service (SARS) and National Treasury participated in a year-long international Capability Building Programme (ICBP) focused on improving voluntary tax compliance.

2. The ICBP, developed by the Swedish International Development Cooperation Agency (Sida) and the Swedish Tax Agency (STA), uses a Problem Driven Iterative Adaptation (PDIA) approach to identify and solve problems related to voluntary compliance.

3. The programme aims to increase revenues while relying less on enforcement efforts, and delegations from four African countries, including Kenya, Nigeria, Zambia, and SARS, collaborated to develop local solutions to address country-specific constraints.

# Article rating:

Appears moderately imbalanced: The article provides some useful information, but is missing several important points or pieces of evidence that would be required to present the discussed topics in a balanced and reliable way. You are encouraged to seek a more balanced perspective on the presented issues by exploring the provided research topics and looking at different information sources.

# Article analysis:

The article discusses the feedback given by senior officials from the South African Revenue Service (SARS) and National Treasury who participated in a year-long international Capability Building Programme (ICBP) aimed at improving voluntary tax compliance. The ICBP is an initiative of the Swedish International Development Cooperation Agency (Sida) and the Swedish Tax Agency (STA) in collaboration with Collaborative Africa Budget Reform Initiative (CABRI). The article highlights that SARS was particularly interested in participating in the STA and SIDA’s newly developed ICBP due to its focus on mobilising domestic revenue through voluntary compliance.

The article provides some insights into the PDIA approach used during the programme, which is based on learning from repeated and varied attempts at trying to resolve a specific problem. However, it lacks details on how this approach was applied during the programme and what specific problems were addressed by each country's delegation.

The article also mentions that much of the focus of domestic revenue mobilisation has been on international tax policy and building capacity of tax administrations, while understanding and improving tax morale has been relatively neglected. However, it does not provide any evidence or data to support this claim.

One potential bias in the article is its promotional content towards SARS and its participation in the ICBP. The article emphasizes SARS' interest in participating in the programme due to its focus on mobilizing domestic revenue through voluntary compliance, but it does not provide any information on whether other countries had similar interests or motivations for participating.

Another missing point of consideration is whether there are any potential risks associated with relying less on enforcement efforts and more on voluntary compliance. The article suggests that improving trust in the tax system, tax morale, and voluntary compliance can increase revenues while relying less on enforcement efforts. However, it does not explore potential risks such as decreased revenues if taxpayers do not comply voluntarily or increased non-compliance if enforcement efforts are reduced.

Overall, while the article provides some insights into the ICBP and its potential benefits, it lacks details on how the programme was implemented and what specific problems were addressed by each country's delegation. It also contains some promotional content towards SARS and does not explore potential risks associated with relying less on enforcement efforts and more on voluntary compliance.

# Topics for further research:

* PDIA approach in international development cooperation
* Specific problems addressed by each country's delegation in ICBP
* Evidence on the neglect of tax morale in domestic revenue mobilization
* Motivations of other countries for participating in ICBP
* Risks associated with relying less on enforcement efforts and more on voluntary compliance
* Best practices for improving tax morale and voluntary compliance in tax systems

# Report location:

<https://www.fullpicture.app/item/97aceeb23e260c2a1e6f79b76a5ea25e>