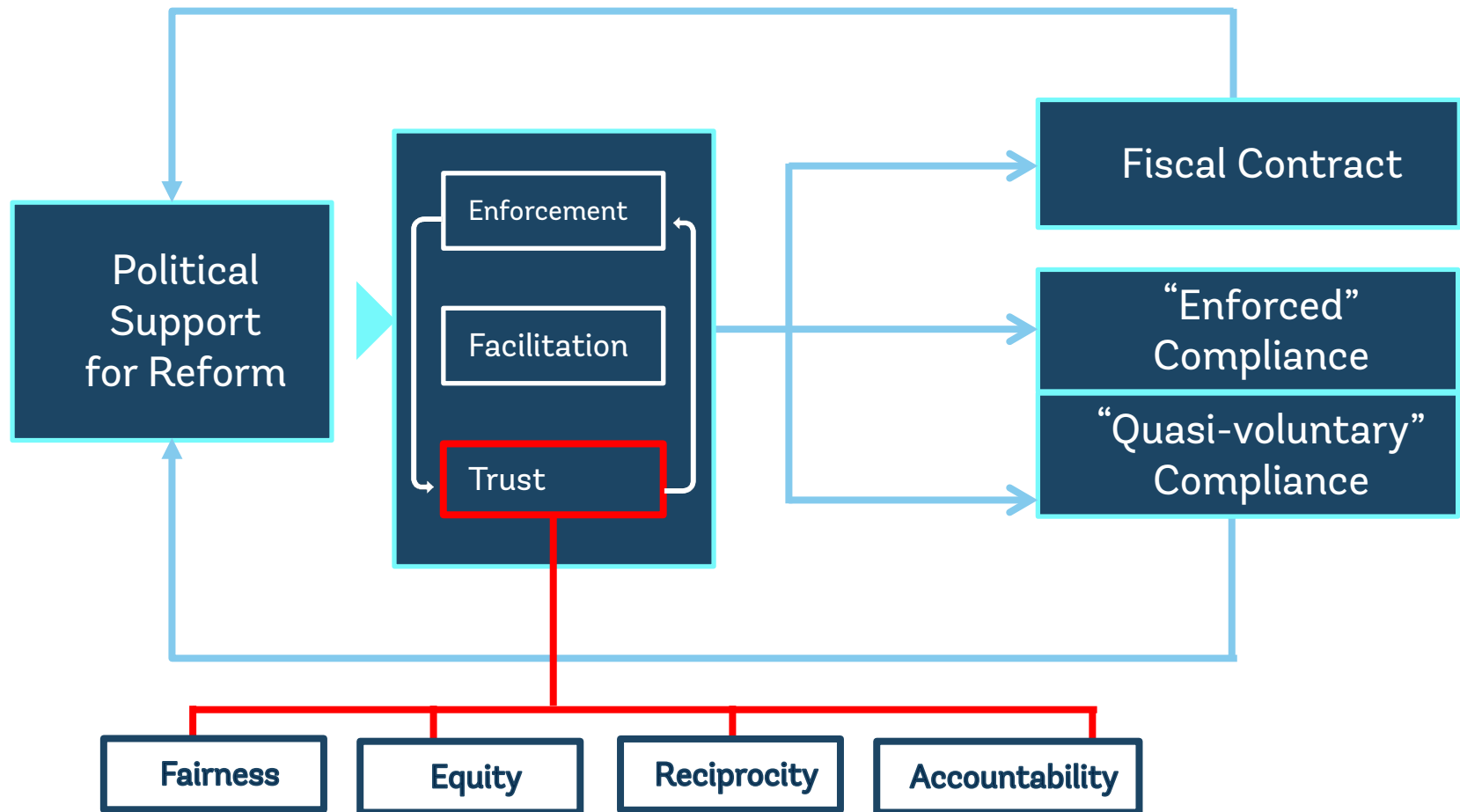


# Trust as a function of Fairness, Equity, Reciprocity and Accountability



# Assessing Trust: Equity and Fairness

**Objective:** assessment of VAT compliance among medium-sized firms

**Tools:** technical analysis, political economy analysis and *taxpayer survey*

**Survey:** perception questions on all trust dimensions

## Equity:

- Tax burden on small vs. medium vs. large firms
- Tax burden on politically-connected firms
- Competition from informal firms
- ..

## Fairness:

- Competency of tax officials
- Consistency of application of laws
- Transparency of procedures
- Levels of corruption
- ...

