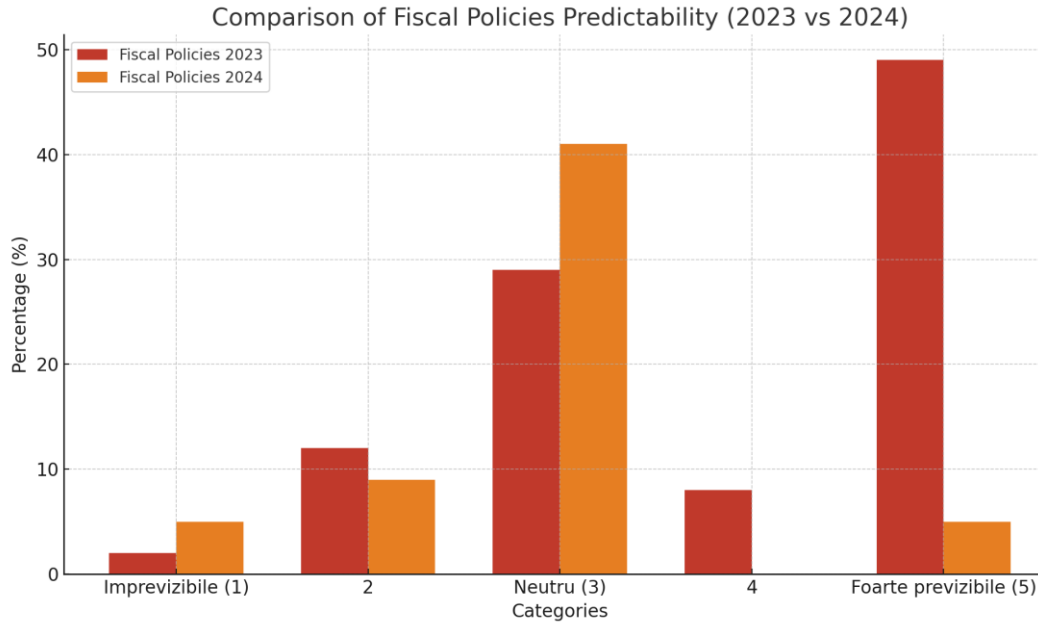


Tax & Customs Survey 2024

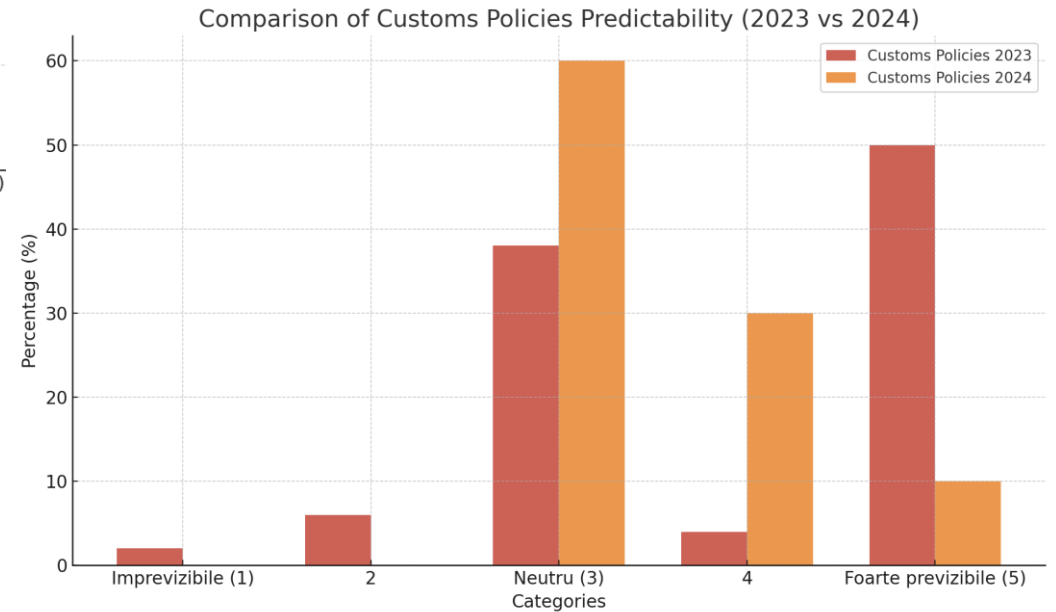
Comparative trends

Shifting trends in fiscal and customs policies predictability 2023 vs 2024 Comparison

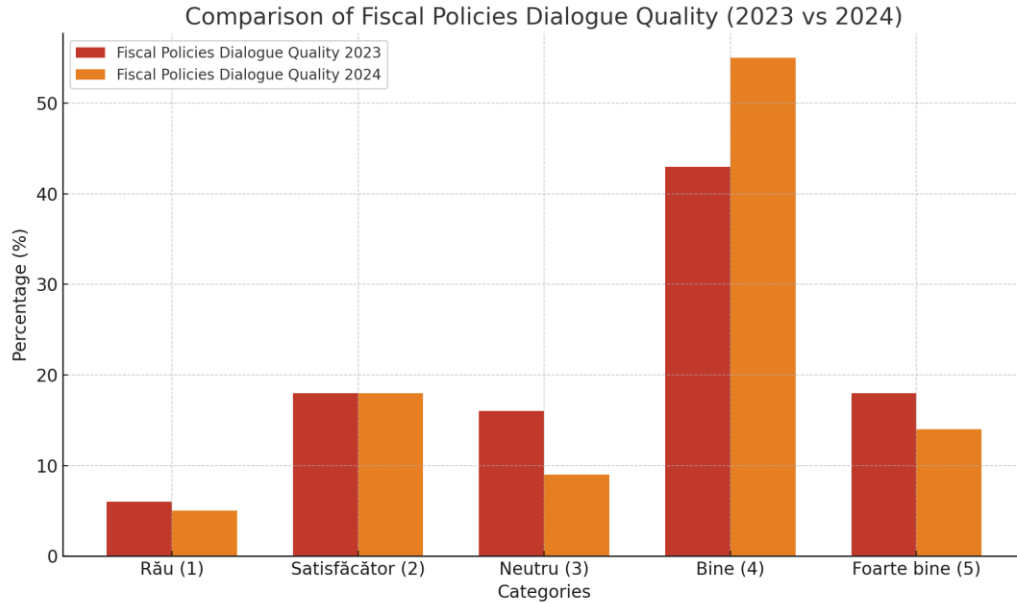


In 2023, most respondents found the policies either somewhat predictable (49%) or maintained a neutral stance towards the topic (29%), while in 2024, **perceptions shifted with a larger share considering being neutral (41%) or somewhat positive, but fewer found them very predictable (only 5%).**

In 2023, 50% found customs policies very predictable, while this **drops significantly in 2024** to just 10%. However, the **neutral sentiment about customs policies increased significantly** from 38% in 2023 to 60% in 2024.

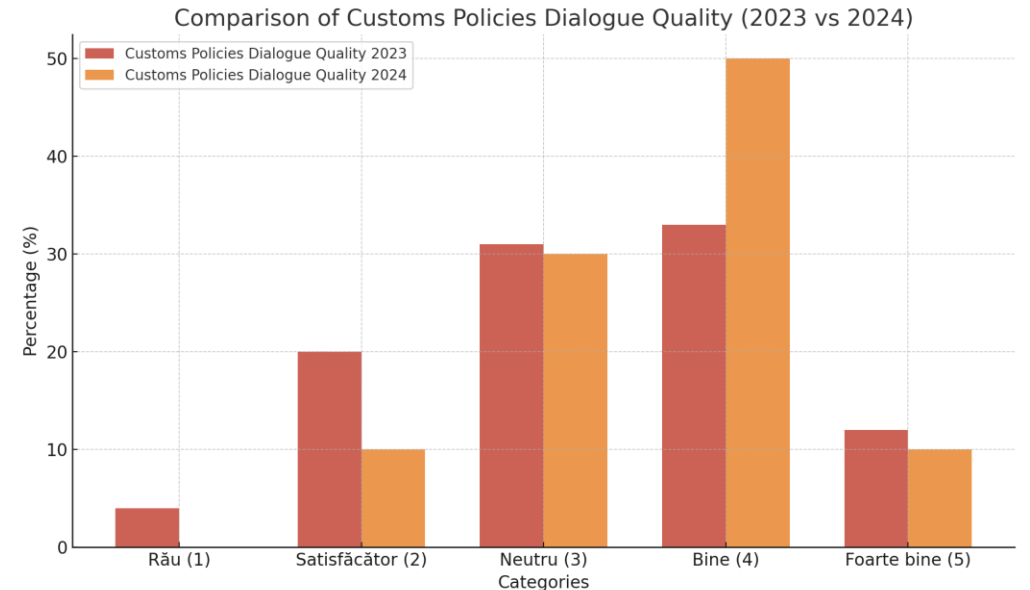


Shifts in dialogue quality perception for policy-making 2023 vs 2024



There's a notable increase in those rating dialogue as "Good" in 2024, but a drop in the "Very Good" category, showing an **improving satisfaction with customs dialogue**, though fewer respondents see it as excellent.

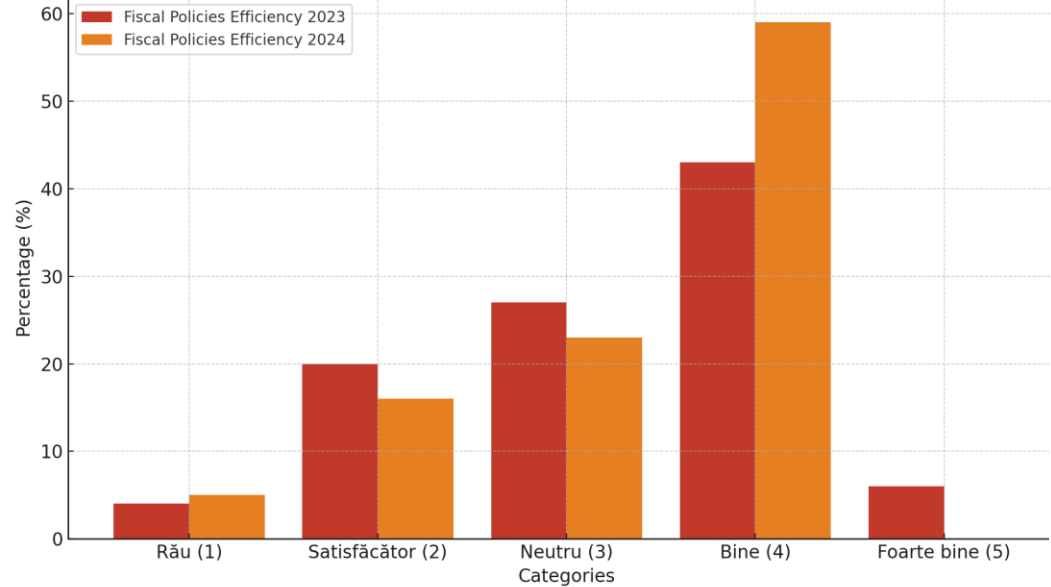
The trend shows an increase in respondents rating dialogue as "Good" in 2024, while those considering it "Very Good" declined, suggesting that while **overall satisfaction improved**, fewer respondents feel the dialogue reaches the highest quality.



Perceptions on efficiency and impact of the policies

2023 vs 2024

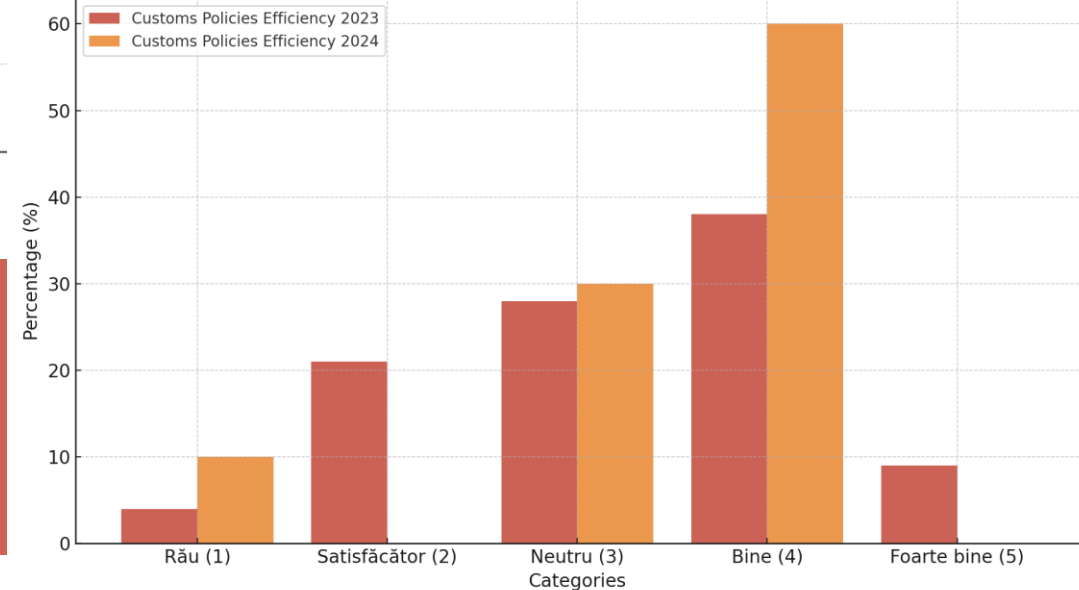
Comparison of Fiscal Policies Efficiency/Impact (2023 vs 2024)



A significant increase in respondents rating fiscal policy efficiency as "Good" in 2024, rising from 43% in 2023 to 59%. However, fewer respondents rated the impact as "Very Good", indicating that while satisfaction with efficiency improved, the perception of exceptional impact has declined.

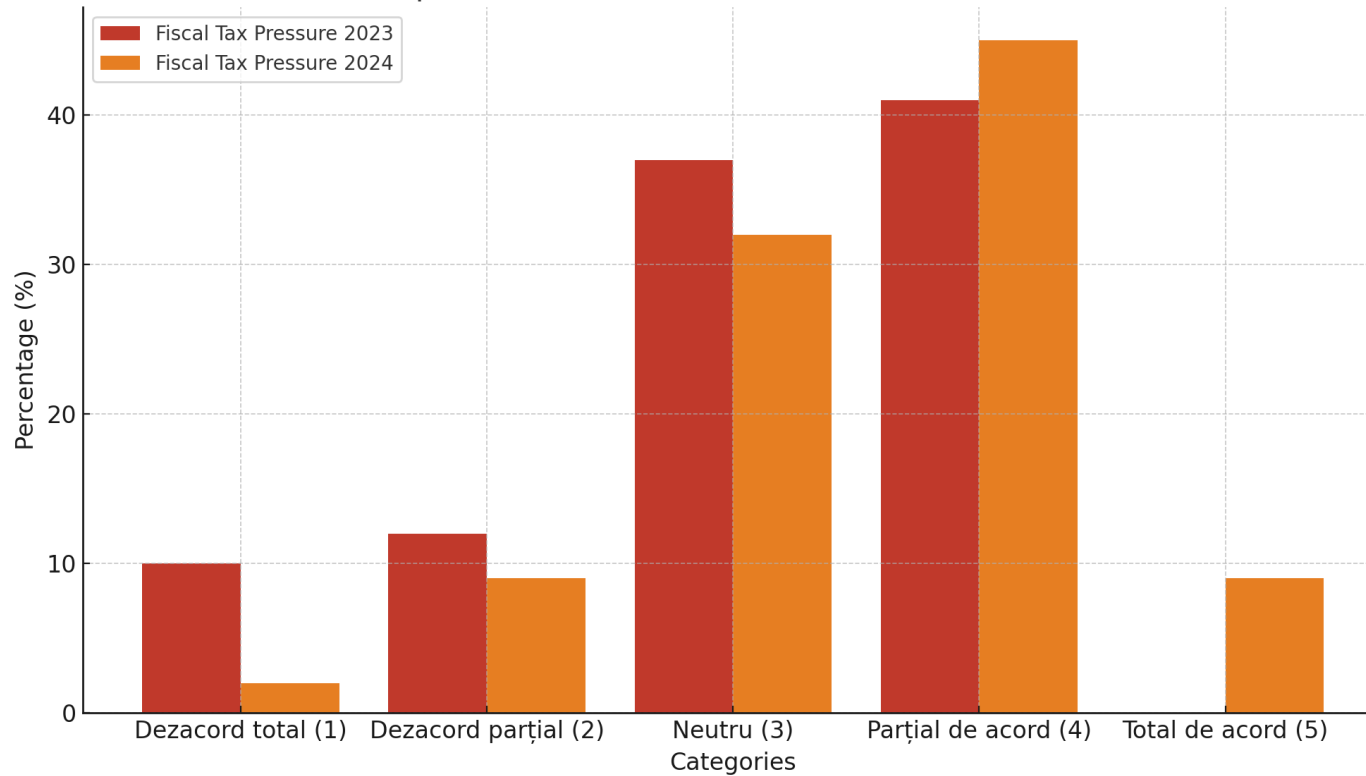
In customs policies, there's a marked improvement in respondents rating the efficiency as "Good". However, similar to fiscal policies, there's a decrease in "Very Good" ratings, dropping to 0%, which suggests growing satisfaction with customs policy efficiency, though fewer see it achieving the highest levels of impact.

Comparison of Customs Policies Efficiency/Impact (2023 vs 2024)



Perceptions on the fiscal burden impact on profitability 2023 vs 2024

Comparison of Fiscal Tax Pressure (2023 vs 2024)

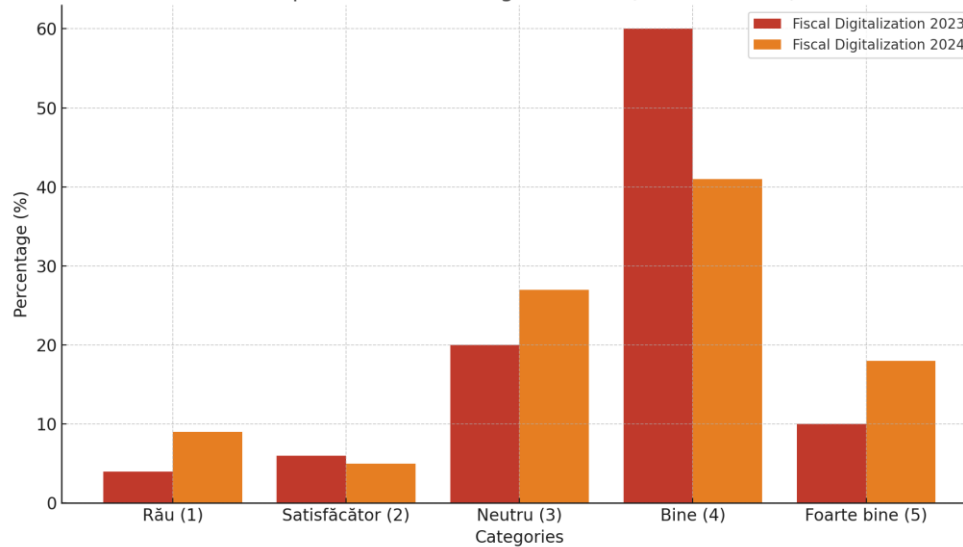


In 2023, 41% of respondents felt fiscal tax pressure as being at the adequate level to support business profitability, while only 10% disagreed.

In 2024, the trend continues with a slight increase in those agreeing (45%), but with some movement to more neutral or partial disagreement views.

Perceptions on the digitalization level in T&C administration 2023 vs 2024

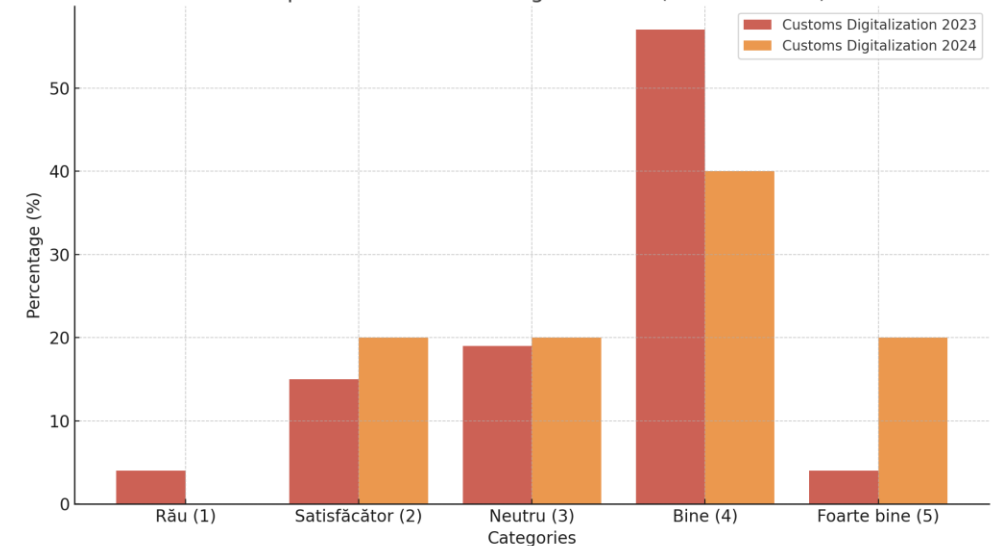
Comparison of Fiscal Digitalization (2023 vs 2024)



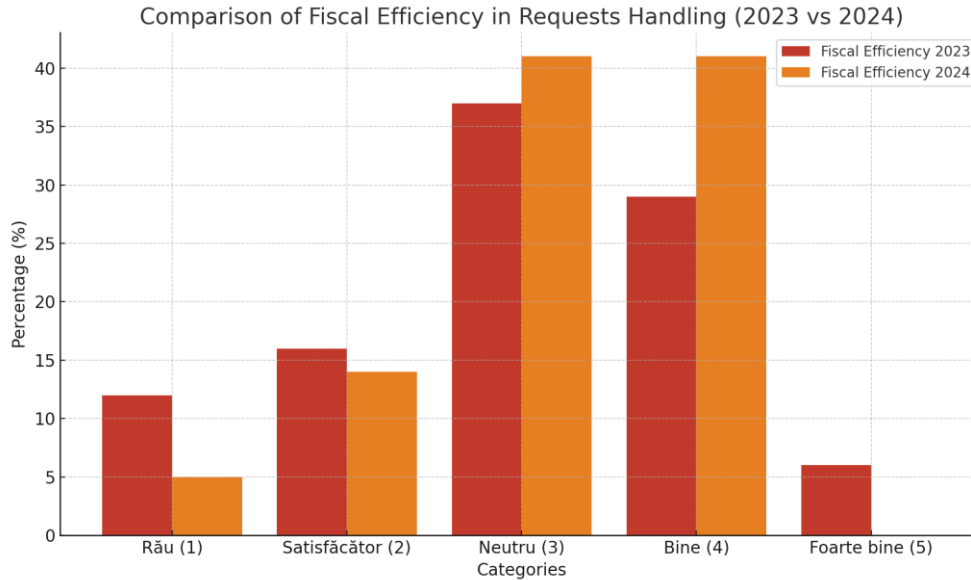
In 2023, 60% of respondents rated the digitalization of fiscal administration as "Good," while 10% rated it as "Very Good." In 2024, these ratings decreased to 41% and 18%, respectively, indicating a shift towards more neutral perceptions, though satisfaction remains relatively high.

In customs administration, 57% rated the digitalization as "Good" in 2023, with 4% giving it a "Very Good" rating. By 2024, the "Good" rating decreased slightly to 40%, but the "Very Good" rating increased to 20%, signaling a modest improvement in high satisfaction.

Comparison of Customs Digitalization (2023 vs 2024)

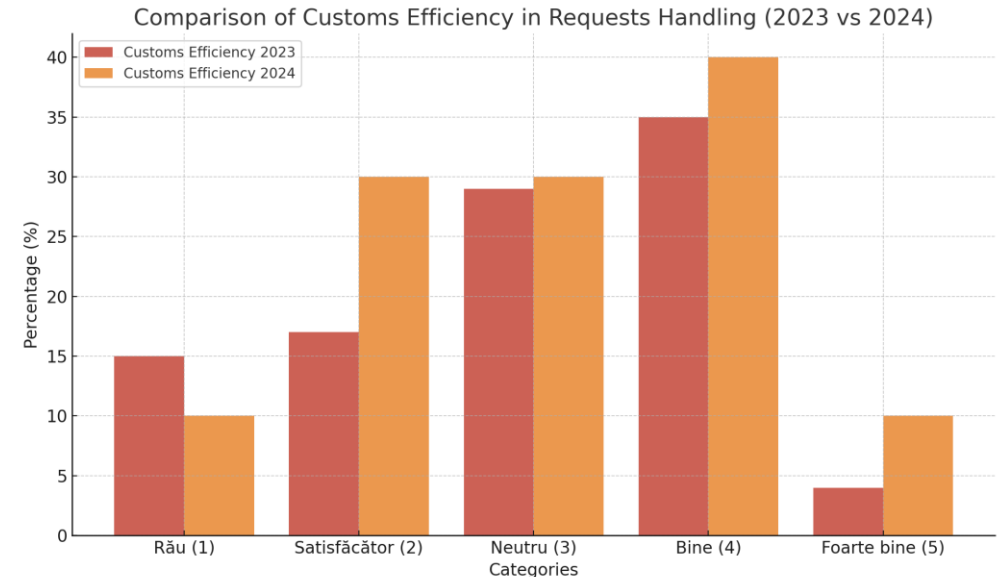


Perceptions of efficiency in requests handling in T&C administration 2023 vs 2024

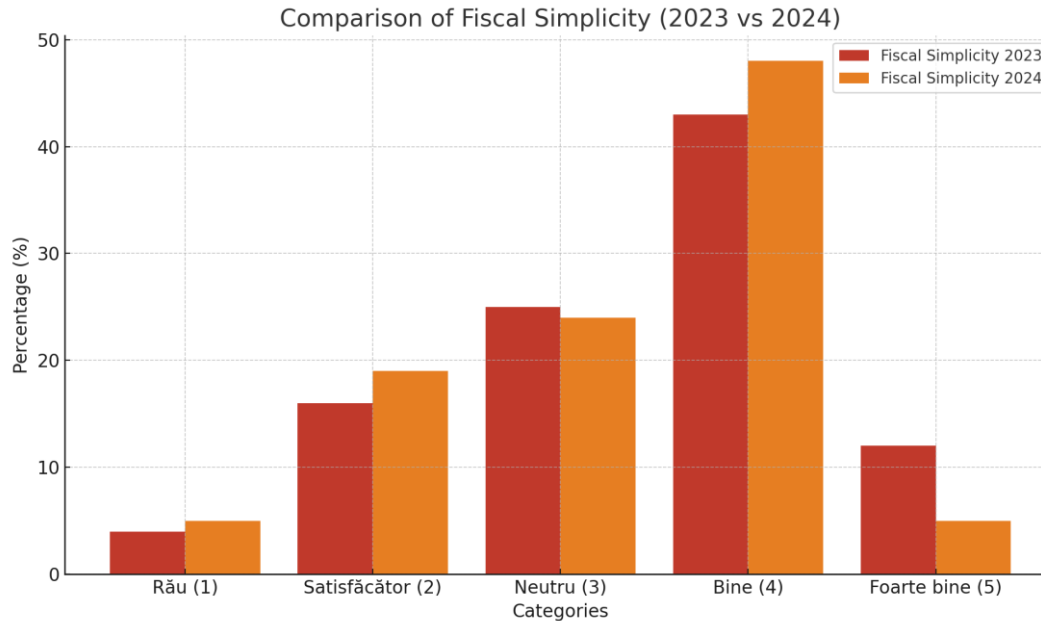


In 2023, 37% of respondents rated fiscal requests handling as "Neutral," with 29% rating it as "Good." By 2024, the "Good" rating increased to 41%, while dissatisfaction dropped from 12% to 5%, reflecting an improvement in handling efficiency over the year.

For customs administration, 35% of respondents rated requests handling as "Good" in 2023, with 29% giving a "Neutral" rating. In 2024, the "Good" rating improved to 40%, while the "Very Good" rating rose to 10%, indicating enhanced satisfaction with the efficiency of customs-related requests handling.

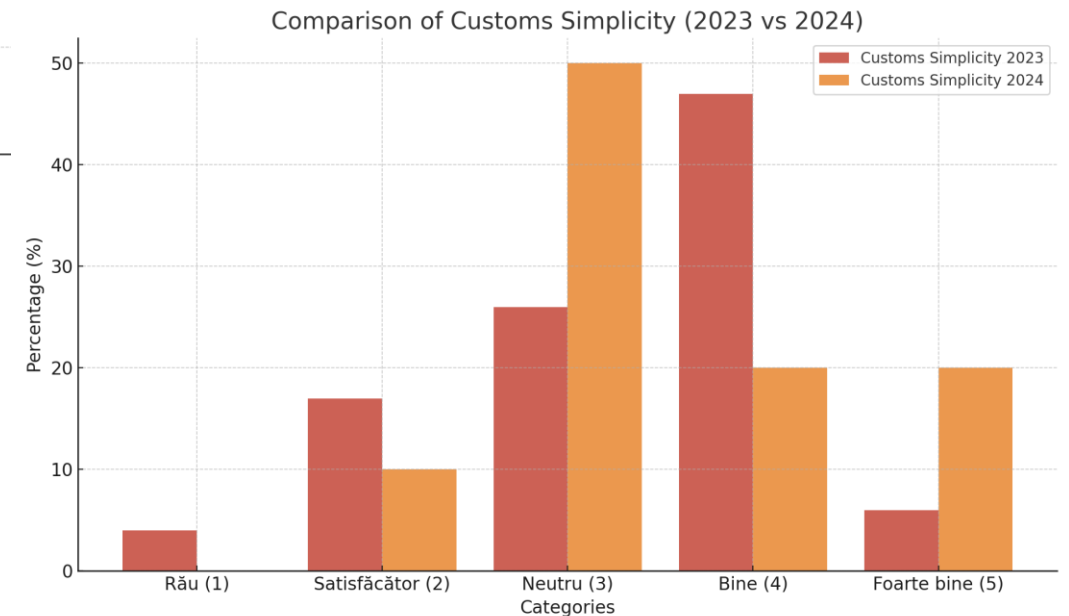


Perceptions of simplicity in information access at T&C administration 2023 vs 2024



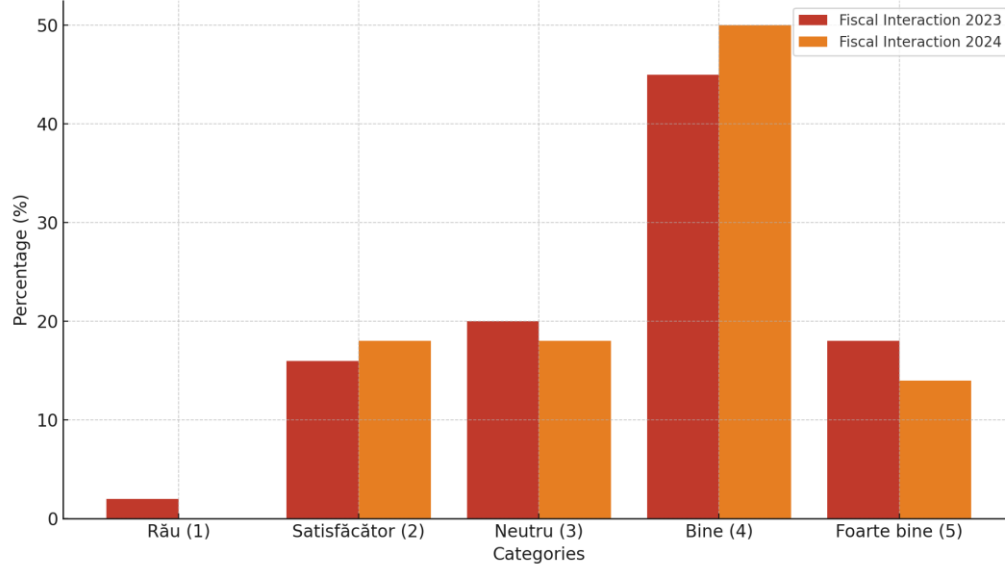
In 2023, 43% of respondents rated the simplicity of information access in fiscal administration as "Good," with 12% rating it as "Very Good." By 2024, the "Good" rating increased slightly to 48%, while the "Very Good" rating remained low at 5%.

For customs administration, 47% of respondents rated the simplicity of information access as "Good" in 2023, with 6% rating it as "Very Good." In 2024, the "Good" rating dropped to 40%, while the "Very Good" rating increased to 20%, indicating a mixed shift in satisfaction levels.



Perceptions of personal interaction quality with fiscal and customs authorities 2023 vs 2024

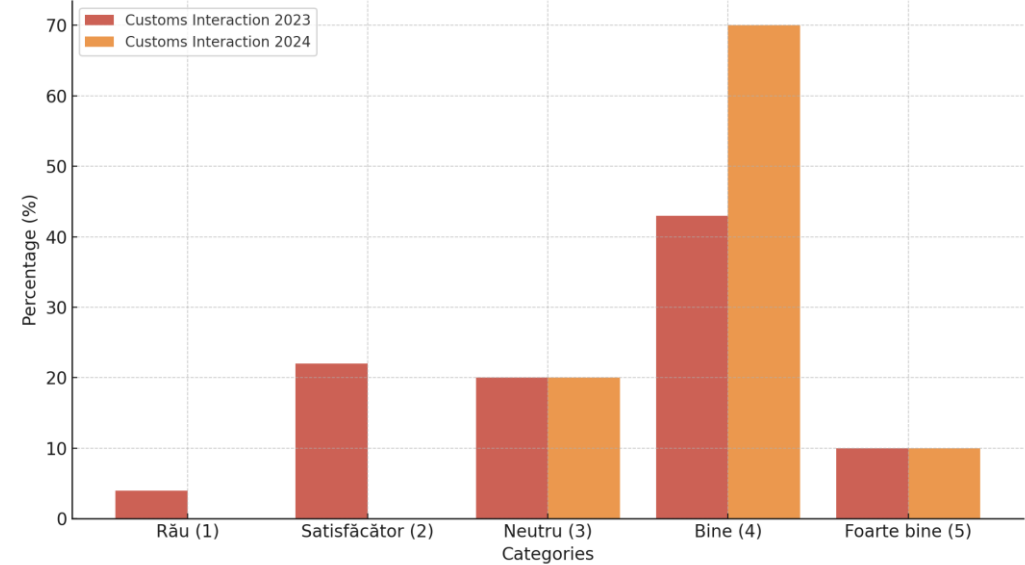
Comparison of Fiscal Interaction Quality (2023 vs 2024)



In 2023, 45% of respondents rated their personal interaction with fiscal authorities as "Good," while 18% rated it as "Very Good." By 2024, the "Good" rating increased to 50%, and the "Very Good" rating slightly declined to 14%, showing continued satisfaction with minor adjustments.

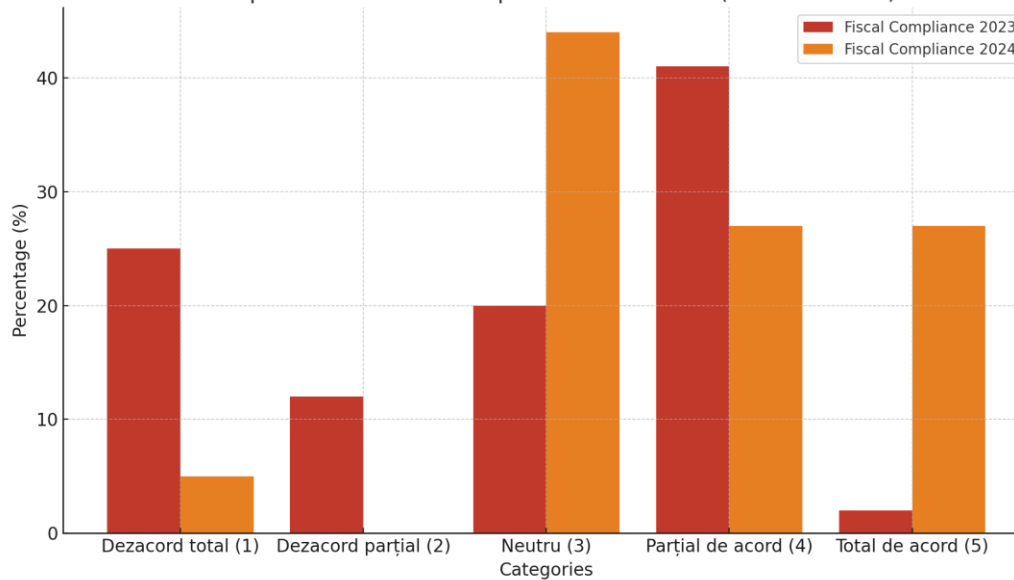
For customs authorities, 43% of respondents rated their interaction as "Good" in 2023, with 10% rating it as "Very Good." In 2024, the "Good" rating surged to 70%, while the "Very Good" rating remained steady at 10%, indicating significant improvements in satisfaction with personal interactions.

Comparison of Customs Interaction Quality (2023 vs 2024)



Perceptions of voluntary compliance motivation resulting from interaction with fiscal and customs authorities 2023 vs 2024

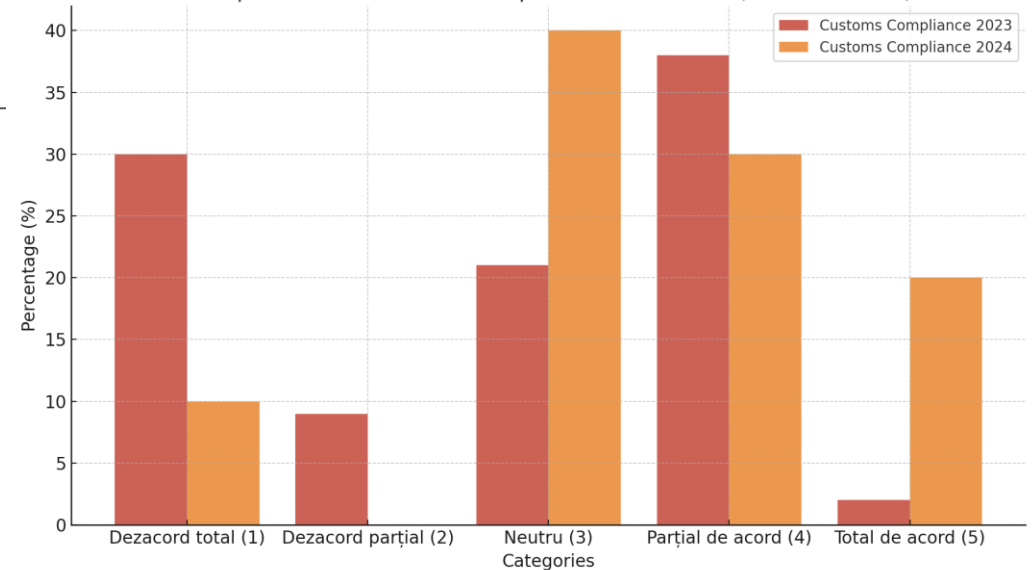
Comparison of Fiscal Compliance Motivation (2023 vs 2024)



In 2023, 41% of respondents agreed that they are motivated to comply as a result of the fiscal authority operations, with 2% firmly agreeing. By 2024, the overall agreement remained steady, but more respondents were in neutral positions, highlighting a shift toward less strong conviction regarding compliance.

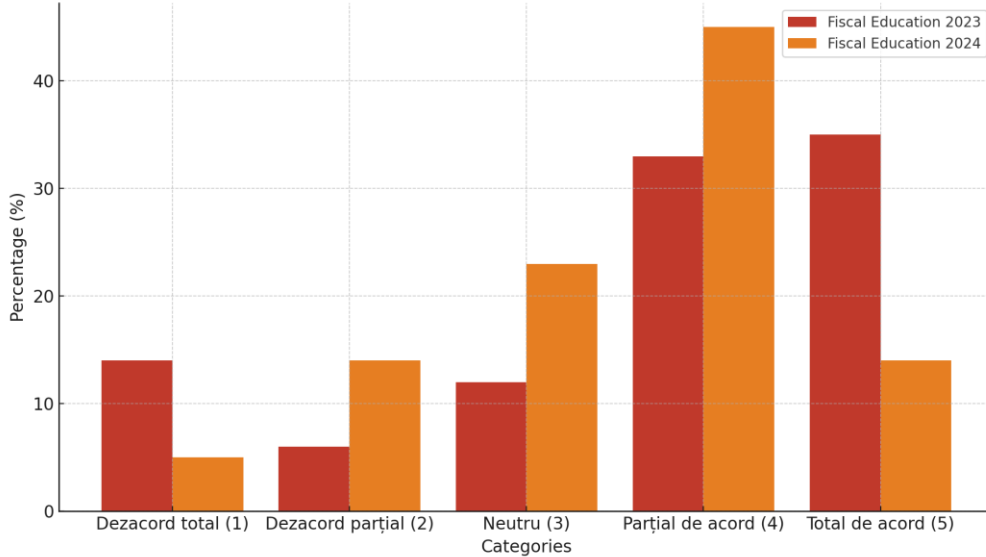
For customs authorities, 38% of respondents agreed that they are motivated to comply as a result of their operations, in 2023, with 2% firmly agreeing. By 2024, the agreement shifted upward, with 30% agreeing and 20% firmly agreeing, showing growing confidence and motivation for compliance due to customs performance.

Comparison of Customs Compliance Motivation (2023 vs 2024)



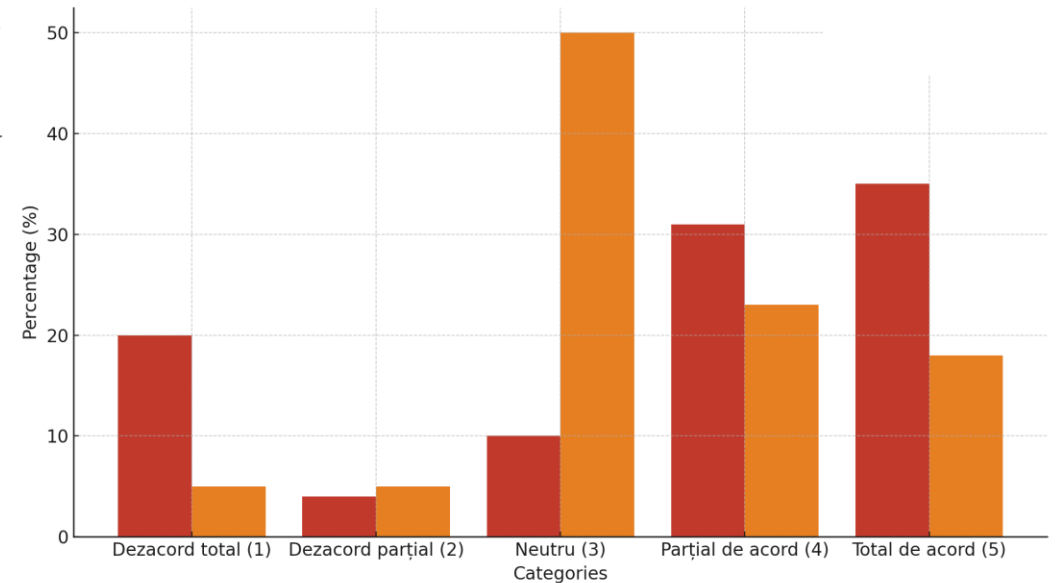
Perceptions of the impact of fiscal education on promoting fair competition 2023 vs 2024

Comparison of Proactive Fiscal Education Efforts (2023 vs 2024)



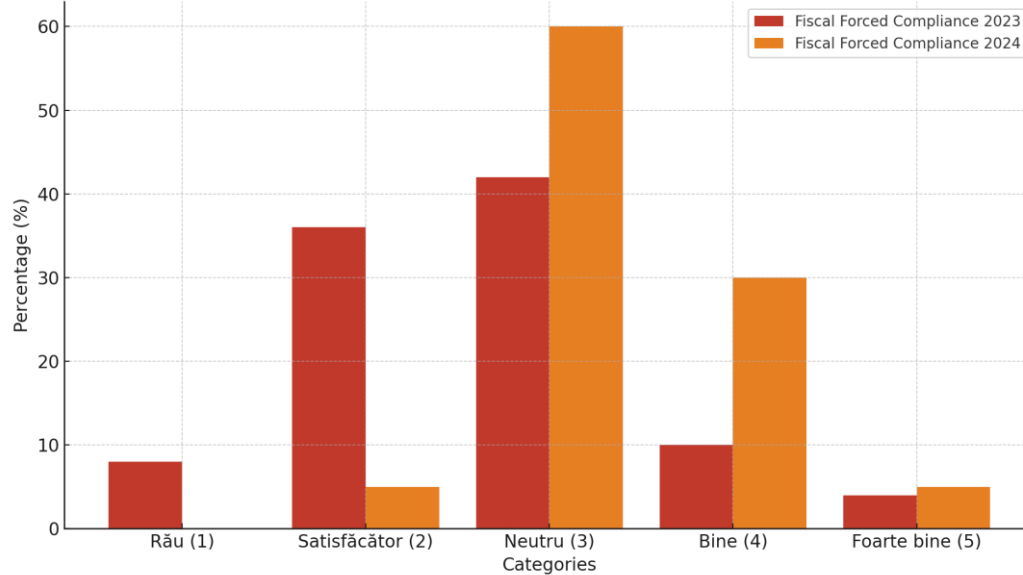
In 2023, 33% of respondents agreed that the authorities were proactive in providing fiscal education, with 35% firmly agreeing. By 2024, the proportion of respondents who partially agreed increased to 45%, though the percentage of respondents who firmly agreed decreased to 14%, indicating a mixed view of the authorities' efforts to enhance fiscal education.

In 2023, 35% of respondents firmly agreed that measures, including education and visits, were effective in promoting fair competition, with another 31% partially agreeing. By 2024, the "Neutral" category increased to 50%, while strong agreement decreased to 18%, indicating more mixed perceptions of the effectiveness of these measures over time.



Assessment of the T&C authorities' compliance with legislation in forced compliance actions 2023 vs 2024

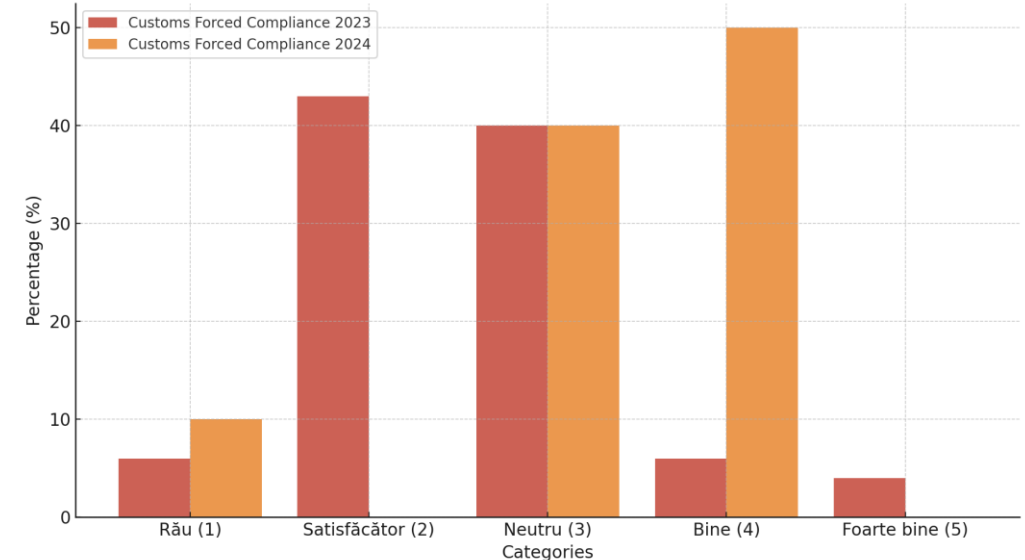
Comparison of Fiscal Forced Compliance (2023 vs 2024)



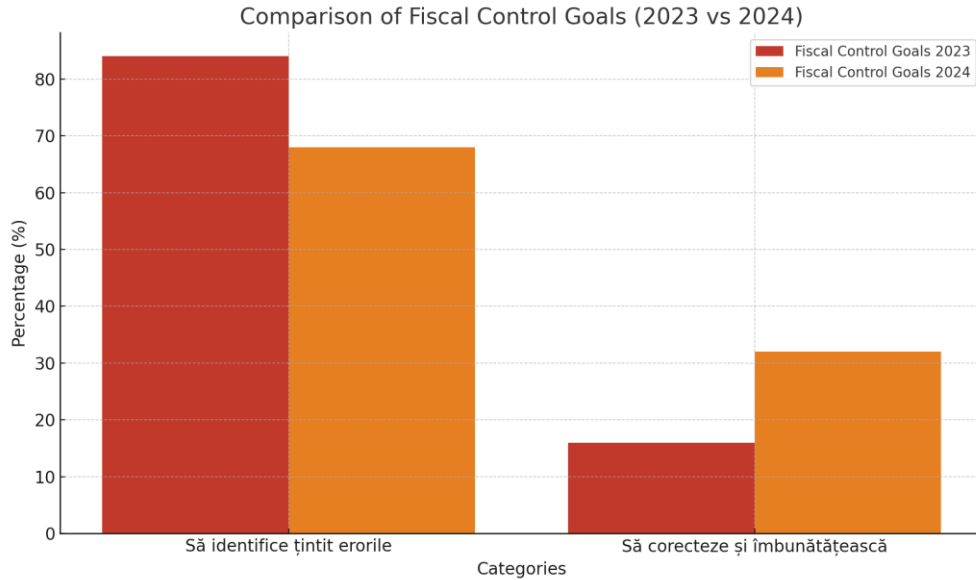
In 2023, 42% of respondents rated fiscal forced compliance actions neutrally, with 36% slightly agreeing on their legal compliance. By 2024, 60% of respondents maintained a neutral stance, but 30% rated the actions as "Good," showing steady improvement in positive perceptions.

For customs forced compliance, 40% of respondents were neutral in 2023, with 43% slightly agreeing on their legal compliance. By 2024, the "Good" rating increased to 50%, reflecting better satisfaction with customs compliance actions.

Comparison of Customs Forced Compliance (2023 vs 2024)



Assessment of the T&C authorities' controls goals 2023 vs 2024



In 2023, the average 84% of mixed respondents believed that the primary goal of fiscal controls was to "identify targeted errors," while 16% felt it was to "correct and improve."
In 2024, 68% of respondents are seeing error identification as the main goal, and 32% perceiving a focus on correction and improvement, reflecting a perception toward a more corrective approach for the fiscal authorities.

For customs authorities, 65% are considering for error identification being the main target and 35% for correction and improvement, showing a similar trend as with fiscal authorities.

