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What tax experts in former socialist countries think about tax policy: The cases of Slovenia, Croatia and Bosnia and Herzegovina

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Highlights

The results of tax surveys in three former socialist countries are compared.

A decline of the typical *base broadening* and *rate lowering* requests is indicated.

The influence of experts' tax attitudes on the responses is established.

Relevant tax policy changes are proposed.

Abstract

The paper compares the results of general tax surveys conducted among tax experts in three former socialist countries: Croatia, Slovenia and Bosnia and Herzegovina (Federation of Bosnia and Herzegovina). It covers all of the main taxes as well as attitudes about tax policies and their effects. The methods include descriptive statistics, non-parametric tests and binomial probit regression analysis. Despite the differences among the countries and their tax systems, the experts' opinions are relatively similar. They indicate some decline from the typical *base broadening* and *rate lowering* requirements. The tax experts mostly support real

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