The Taxpayers’ Charter: A Case Study in Tax Administration

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Abstract

The Australian Taxpayers’ Charter was introduced in 1997 and a revised version in November 2003. This is therefore an appropriate time to review the contribution of this initiative. This paper traces the development of such modern charters and then specifically the development of tax charters. The Australian Taxpayers’ Charter and the Australian Tax Office’s (ATO) experience with it are then examined. Among other possible advantages, the Charter may be used as a measure of the ATO’s performance. Taxpayers’ views regarding the extent to which the ATO meets its obligations under the Taxpayers’ Charter as expressed in two surveys of Australian voters (N = 2,040 and 2,374) are presented. Generally the taxpayers are supportive. The results of the survey also support the ATO view that the Charter fits in with compliance policy. Finally, the Charter demonstrates how initiatives in tax administration might be successfully achieved.
1. Introduction

There has been a considerable debate about the manner in which the public sector should deal with the public. An officer with the UK Department of Social Security stated that she wasn’t sure whether the official view was that she should treat members of the public as ‘claimants’, ‘clients’ or ‘customers’. Instead, she said that she looked on them all as ‘contestants’!\(^2\) Possibly such a term reflects a perception that, for at least some members of the public, the outcome of an encounter with a government department can be determined by the individual’s skill and luck rather than the appropriate application of relevant administrative procedures.

In order to deal with such issues in the area of tax administration, the Australian Taxpayers’ Charter was first formally launched by the Australian Tax Office (ATO) in July 1997. A revised version was released on 10 November 2003. Hence it seems timely to assess the contribution of the document to Australian tax administration. The process of introducing the Taxpayers’ Charter began with a report in 1993 from the Joint Committee of Public Accounts (hereafter the JCPA Report) which recommended that the Government consider establishing a Taxpayers’ Charter. The Report suggested that:

> Once promulgated, the Charter should be widely circulated. Specific distribution should be to all taxpayers undergoing audit, all ATO staff and the general taxpayer population via the Tax Pack. In addition, ATO staff should be given specific training on the consequences and implication of the Charter and, where necessary, the ATO should review current procedures to ensure the rights established in the Charter are capable of being delivered.\(^3\)

The success of new management techniques is notoriously unreliable\(^4\) so it is worth examining the progress of the Taxpayers’ Charter in order to see the extent to which there are more general lessons for successful tax administration. The paper therefore begins by examining the progress of that initiative and then outlines the developments of Taxpayers’ Charters in different countries. The paper then discusses the development of the Australian Taxpayers’ Charter.

In order to assess the public response to the Australian Taxpayers’ Charter, this paper draws on results from two national Australian surveys designed to assess attitudes towards the Australian tax system. The first was the Community, Hopes, Fears and Actions Survey (CHFA Survey)\(^5\) that was conducted in 2000. Questionnaires were sent to a random sample of 7,754 Australian voters in June 2000 and 2,040 usable replies were received. The second survey was sent to 6,764 Australian voters between November 2001 and February 2002, with 2,374 providing usable responses. One

\(^2\) Department of Social Security Summer School, King’s College Cambridge (July 1990).
section of each of these surveys was concerned with the degree to which taxpayers thought the ATO met its obligations under the Taxpayers’ Charter. The relevant results are reported in Section 6 of this paper and followed by some conclusions.

2. The Development of Modern Charters

Charters have been used for hundreds of years to grant privileges or recognise rights, possibly the most famous being Magna Charta of 1215. The modern Citizen’s Charter first appeared in the UK in 1991 but, despite the appellation, it differed considerably from earlier charters. Comparisons with Magna Charta were misleading in many ways, not least in that most of the 1991 Charter lacked the force of law. Furthermore, as Pollitt has pointed out, it was quite different from the People’s Charter of 1838. That was a charter drawn up by the people and presented to the governors. The 1991 Charter was drawn up by the governors and presented to the people. Unlike the later Australian Taxpayers’ Charter, it was not the result of any systematic consultation process. Instead, it was based on what the governors thought the governed should be entitled to.

The 1991 Citizen’s Charter was intended specifically to achieve better quality and more responsive public services. It can therefore be seen as part of a much longer term trend by which the public services were becoming more ‘user friendly’ and evolving in a way that has been described as the New Public Management. This trend has included an increasing emphasis on the importance of public sector ‘performance’. It has also included the idea of public provision through the use of ‘quasi-markets’ and the view that the public should have a greater influence in the delivery of public services. However the Citizen’s Charter took the process significantly further and crystallised certain aspects. It has been observed that it seemed to envisage the citizen primarily as a consumer and could be tending to substitute consumer-style rights for political and legal rights. The stress on individualism rather than collective provision for citizens was implicit, argued Deakin, in the apostrophe in “Citizen’s Charter”. Its emphasis on complaint and redress also led it to be referred to as the complainers’ charter but it clearly confirmed the increased importance of consumers’ rather than producers’ interests.

The spread of charters throughout the UK in the 1990s was remarkable. By March 1994 there were officially 38 different individual government charter documents in

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the UK. By 1997 there were 40 main charters and over 10,000 local charters that were not centrally controlled. The enthusiastic but ad hoc nature of the spread of charters in the UK is confirmed by the fact that some of the new charters were applied in some parts of the UK but not in others. Furthermore, possibly for different reasons, it seems that some areas of public administration offered much more fertile ground for the flourishing growth of charters than others. By 2003 it was estimated that there were over 200 national charters in the UK though the number of local charters appears to have stabilised at around 10,000. The emphasis on charters in the UK has now diminished but there is little doubt that the process has had a lasting impact. Drewry concluded that although the original Citizen’s Charter had ‘perished, or at least atrophied’ as developments continued, its spirit lived on.

The impact of charters has also been international. The United Nations Development Programme reviewed the development of citizen’s charters and gave ten model guidelines for their design. These guidelines included the requirement that the charter must be simple to be useful. It should be developed by senior experts in collaboration with front-line staff and users. Furthermore to be successful the conditions should be created for a responsive climate – simply announcing a charter is not enough. The charter should contain a statement of the services offered, and for each service there should be a statement of the entitlement of the user, service standards and the remedies available when these standards are not met. There should also be a framework for obtaining feedback, information on performance and for reviewing the charter.

3. The Development of Tax Charters

As with citizen’s charters in general, the development of tax charters was part of a wider emphasis on standards of performance in tax administration. For instance, in 1990 the OECD published the results of a survey of its member countries and found that, although most countries did not have an explicit taxpayers’ charter, a range of basic taxpayers rights were generally present, such as the right to be informed, assisted and heard, the right of appeal, the right to certainty and the right to privacy. Perhaps not surprisingly, the survey also found that there were obligations on taxpayers who were expected to be honest, co-operative, keep records, provide accurate information and documents and to pay their taxes on time.

In the UK the revenue departments were well ahead of the mainstream in the development of charters. Following the publication of the Government’s White Paper *The Citizen’s Charter* in 1991, the Inland Revenue were able to claim that ‘The Taxpayers’ Charter, which we published jointly with HM Customs and Excise in July

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16 Hansard, House of Commons, Written Answers (25 November 1997).  
1986, was an important statement of the principles which guide all our dealings with the public. Following the release of the Citizen’s Charter, the UK Taxpayers’ Charter was revised in August 1991. This kept the original aims of ‘giving a fair and efficient service’ but the new version was a ‘fresh, and more sharply focused, version so that we can get these aims over to the public more clearly’.

The OECD has examined taxpayers’ charters as part of a general review of taxpayers’ rights and obligations. As a result of this review, the OECD offered an example of a taxpayers’ charter though it stressed that the elements it contained may not be suitable for every tax jurisdiction. The OECD also stressed that countries developing charters should consider their own policy and legislative environment and administrative practices and culture.

Certainly countries tended to go their own way in this area and it has not always been in the form of a charter. For example the US Congress passed the Taxpayer Bill of Rights in 1988, the Taxpayer Bill of Rights 2 in 1996 and what became popularly known as the Taxpayer Bill of Rights 3 in 1998. The Canadian response to the development of a charter approach was to introduce a Declaration of Taxpayer Rights and its provisions are consistent with taxpayer charters found in other countries.

Furthermore, the introduction of a charter has not been the end of the matter. In the UK the decline in prominence of charters generally has also been reflected in taxation. Although the Inland Revenue advertises a publication IR167 Charter for Inland Revenue Taxpayers, July 2003, telephone requests for a copy made in March and July 2004 received the response that this publication was obsolete and had been replaced by a ‘service commitment statement’ that has been incorporated in other Inland Revenue leaflets. The version available on the Inland Revenue’s website in July 2004 refers to a wide range of leaflets produced by the Inland Revenue and an account of ‘our overall approach to customer service’. Although it reproduces material formally contained in the Charter, it is not presented as a formal charter as it had been previously.

4. The Australian Taxpayers’ Charter

The historical background to the development of the Australian Taxpayers’ Charter has been examined in detail by McLennan. The momentum really began with the

22 Ibid.
24 Ibid 8.
27 Inland Revenue, Catalogue of Leaflets and Booklets (March 2004).
publication by the Parliament of Australia of the Report *An Assessment of Tax* by the Joint Committee of Public Accounts (JCPA Report). The JCPA Report acknowledged the difficulties inherent in the administration of a large organisation such as the ATO and the collection of tax from over 10 million individuals. The JCPA Report also acknowledged that the ATO was responsible for administration of a considerable body of tax law, with the requirement by the Government that it ‘undertake revenue collection functions which could be more appropriately be aligned to social policy objectives rather than general revenue gathering’. However the JCPA found a case for a Charter. For example, it noted that taxpayers had no single written statement of rights ‘despite the fact that the ATO investigatory powers are far more extensive and less well supervised than any criminal law enforcement agency’. It also noted that ‘the ATO itself was using performance standards, particularly in the areas of record keeping and debt management, which it would not have tolerated as normal practice by either business or individual taxpayers’. The JCPA indicated that there was a need to provide protection for taxpayers and a need to set out formally the relationship between taxpayers and the tax authority. In its report it quoted the graphic evidence from the representative of the Taxpayers’ Association of Australia:

> It is very difficult if you are in a Mini Minor, meeting a huge express train at a level crossing and dead heat, you lose. It makes an awful mess and it does financially too.

The JCPA concluded that there was a case for a charter of taxpayers’ entitlements in their dealings with the ATO and that it should include statements in relation to:

- legal and commercial advice
- due process
- timely, accurate and confidential advice
- independent review
- access to administrative and judicial review
- information
- privacy
- the presumption of innocence
- individual consideration and treatment

The JCPA also examined the arrangements regarding practice and charters found in the UK and the USA and concluded that the ‘UK Citizen’s Charter was superior to the US system’.

The Charter was not seen as the only development required and the JCPA made other recommendations including the establishment of a dedicated Taxation Ombudsman. The Charter itself was developed over a period of two years. Although the JCPA had chosen the UK Citizen’s Charter as the model which, as already stated, had not been

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30 Ibid 35.
31 Ibid 307.
32 Ibid 307-308.
33 Ibid 310.
34 Ibid 311-312.
developed following a systematic consultation process, the Australian Taxpayers’ Charter was developed in consultation with ATO staff, the general public and other groups from business and the community, tax agents and other government agencies.

One early criticism of the Australian Taxpayers’ Charter was that it did not have legislative force. It was suggested that the Charter was not therefore the best approach for Australia, and Wheelwright argued ‘as such, does represent a lost opportunity for a comprehensive and discrete statement of rights supported by legislation’.

Nevertheless the ATO continued to develop the charter approach. Initially there was a view that the Charter was merely a passing fashion but it has gained acceptance and support from ATO staff. After the Charter was launched in 1997 it was sent to taxpayers with TaxPack and publicised on television and radio. Independent research commissioned by the ATO shortly after the initial release of the Charter found that 21 per cent of taxpayers generally said they had heard of the Charter after it was described to them. However, among taxpayers who had had direct contact with the ATO the figure was 27 per cent.

As indicated above, the principles behind the Charter had been derived following a great deal of work and consultation. It was not expected that the basic principles behind the Charter would change and they have not. Indeed it has been pointed out that there is a close resemblance between the Australian Taxpayers’ Charter and the OECD practice statement. This seems to reinforce the view that the Australian Charter is based on firm foundations. Instead, the important subsequent developments have been concerned with ensuring that practice reflects the Charter’s principles. For example, initially the Charter was to be mentioned in all correspondence with taxpayers. However, it turned out that this was inappropriate in many circumstances and could unnecessarily complicate the issue. The procedure was therefore modified so that letters simply have to conform to the Charter without having explicitly to mention it. Experience also led to other improvements, such as it was more helpful for the Charter to be listed under ‘your rights’ rather than under ‘charter’.

A more sophisticated view was appropriate regarding other aspects. For instance simplistic standards such as answering the telephone within a specified time were not helpful if the taxpayer received an answer that was prompt but incorrect. Furthermore, it was felt that the Charter had to become more than a set of rules and more about an approach to standards of service. It was also felt that this should apply throughout the organisation. One tax official was quoted as saying “I don’t think about the Charter much, it’s just the way we do things around here”. It has been pointed out that it is helpful for ATO staff as well as taxpayers in clarifying a range of matters. It is seen as a useful framework and has been a unifying factor at the ATO. Indeed the Charter has also been linked to other aspects of tax administration such as compliance policy.

Independent research commissioned by the ATO involving focus groups for staff and taxpayers and in-depth interviews with key professionals have produced positive responses similar to those of the survey results reported below. In particular there is


widespread support for the idea and principles contained in the charter. It has also clarified many procedural issues so that attention can more easily focus on substantive issues and not be easily distracted by allegations such as poor treatment. The main difficulties are to do with practicalities. For instance, there have been negative responses to the use of call centres, though that is by no means confined to taxation. There has been a temptation for some taxpayers ‘to game play’ with provisions of the Charter to frustrate the ATO in the proper performance of its duties. However, such behaviour is in the nature of tax compliance and the clarification provided by the Charter probably means that overall such problems occur less frequently than they otherwise would.

A further development related to the formal arrangements for monitoring the Charter. Initially it was to be reviewed within three years - in 2000. However, this was delayed with the introduction of the new tax system and GST and the first full major review was completed in the 2002/03 financial year. Currently it is the subject of an ongoing review informed, for example, by a quantitative survey every six months of people who have had dealings with the ATO and a formal monitoring of the usage of the explanatory booklets.

Following the 2002/03 review, the revised charter was introduced in November 2003. The Commissioner of Taxation Michael Carmody stated that the Charter had been reviewed following consultation with the community:

> Feedback from the community was that the rights and obligations detailed in the original Charter were pretty much on track, that they could be represented better…Some of the rights have been reworded to clarify their meaning and we’ve also strengthened the importance of community cooperation in administering the tax system. We have updated the design of the document to make it easier for people to locate what they need.\(^{38}\)

The primary document for taxpayers is now the *Taxpayers’ Charter – What you Need to Know* which is a response to the feedback that the previous *Taxpayers’ Charter* was too long. However for those who would like further information there is also a larger document *Taxpayers’ Charter – In Detail*. Key explanatory booklets have been updated. Some of the more general ones on topics such as lodgement, payment and record keeping have been discontinued because more tailored information is available to taxpayers as needed. The current series of explanatory booklets on particular issues consists of the following:

1. Treating you fairly and reasonably
2. Your honesty and complying with the tax laws
3. Our service standards
4. Who can help with your tax affairs
5. Your privacy and the confidentiality of your tax affairs
6. Accessing information under the Freedom of Information Act
7. Getting advice from the Tax Office
8. If you’re not satisfied
9. Fair use of our access and information gathering powers
10. If you’re subject to enquiry or audit

\(^{38}\) Australian Tax Office (Press Release, 10 November 2003).
In its annual report for 2002/03 the ATO repeats its position that the ‘Charter describes the relationship we want to have with taxpayers in the community’. As a result of the extensive groundwork undertaken initially it is clear that there is widespread agreement on the principles behind the Charter but it is also worth examining how far the Charter represents in practice the relationship taxpayers want with the ATO. We therefore now turn to evidence on Australian taxpayers’ views.

6. The Survey Evidence

In both 2000 and 2002 random samples of Australian voters were sent a survey on tax issues. In one section of the surveys voters were asked about the degree to which they consider the Australian Tax Office meets its obligations under the Taxpayers’ Charter. The first survey was known as the Community Hopes, Fears and Actions (CHFA) Survey. The goals and measures of this survey have been summarised by Braithwaite, the survey method, sample representativeness and data quality by Mearns and Braithwaite and preliminary findings from the survey by Braithwaite, Reinhart, Mearns and Graham. The survey was designed to obtain a picture of the beliefs, attitudes and motivations held by Australian citizens with respect to the ATO, the tax system, Australian democracy and other taxpayers in the year 2000. This was a particularly interesting time for such a survey to be undertaken as it coincided with the introduction on 1 July 2000 of a goods and services tax (GST). Therefore, public consciousness of taxation would have been particularly high. The second survey was a follow up exercise and contained many of the same questions as the first survey. It was conducted between November 2001 and February 2002.

The sample for the first survey was chosen at random from publicly available electoral rolls and consisted of 7,754 Australians. This was a figure that contemporary response rates suggested would yield at least 2,000 usable responses. Non-respondents were followed up over time using a procedure based on the Dillman Total Design Method. Follow-up was accomplished by using an identification number attached to each questionnaire, which was in turn linked to a sample name. After attempting to follow-up non-respondents several times a total of 2,040 usable responses were received – an adjusted response rate of 29 per cent. The second survey sample consisted of three groups. The first was made up of 1,944 of the respondents to the CHFA Survey (the other 94 had removed their identification number on the first survey), 2,000 randomly selected non-contacts from the first CHFA Survey and a new sample of 7,754 Australians.

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41 Braithwaite, above n 5.
45 D A Dillman, Mail and Telephone Surveys: The Total Design Method (1978).
sample of 3,000 from the Australian electoral roll. Again, the process of following up non-respondents over time was used in the second survey. By the end of June 2002 a total of 2,374 usable responses had been received. It is interesting to note that 195 responses were received from among the 2,000 individuals who had not responded 18 months earlier to the CHFA survey. The final unadjusted response rates by sample group were 59.7 per cent for the respondents to the 2000 CHFA survey, 9.75 per cent of the non-contacts from the 2000 survey and 32.4 per cent of the new sample from the electoral role.

In order to gauge how representative these responses were, the Australian Bureau of Statistics was commissioned to provide comparative data from the 1996 Census of Population and Housing. Statistical comparisons suggested for both surveys that the respondents were broadly representative of the population with respect to sex, occupation and education but with some bias towards those working in areas requiring reading and writing skills. Also, younger age groups were under-represented which is not unusual in surveys of this sort and might also have been influenced by the tendency for financial and tax arrangements to be more complex for those in older age groups. Older Australians were slightly over-represented by the respondents. A profile of some of the demographic and financial characteristics of the respondents is given in Table 1.

The surveys were concerned with a range of issues and included a number of psychometric scales concerned with attributes such as trust, justice and social values, together with a wide range of questions measuring respondents’ interactions with the tax system. However, only the sections on the Taxpayers’ Charter are reported here.

The two surveys presented respondents with the 12 principles outlined in the ATO’s Taxpayers’ Charter. Survey respondents were informed that the Taxpayers’ Charter was the document that sets standards for the way the ATO conducts its dealings with taxpayers. Using a five point scoring range from 1 (almost never) to 5 (almost always), respondents were asked if they believed the ATO behaved in accordance with the 12 principles of the Taxpayers’ Charter. The results for all respondents to the two surveys are shown in Table 2, and the results for the respondents to the CHFA survey who also participated in the follow-up survey are shown in Table 3.

The overall result is positive. With regard to most of the principles the respondents generally agreed that the ATO meets its obligations at least most of the time. Of the top three areas of performance, two might be categorised as straightforward and
routine – ‘accepting your right to get advice from a person of your choice’ and ‘keeping the information they contain about you confidential’.

It is notable that the other principle that was rated in the top three was related more directly to the way taxpayers felt they were treated – namely as ‘honest’ in their tax affairs. This is a particularly encouraging response because the Tax Office has developed a ‘Compliance Model’ which links different motivating factors in taxpayers’ compliance behaviour and the appropriate Tax Office response. The model shows a continuum of taxpayer attitudes towards compliance at four levels together with the appropriate compliance strategy as follows:

<table>
<thead>
<tr>
<th>Attitude to Compliance</th>
<th>Compliance Strategy</th>
</tr>
</thead>
<tbody>
<tr>
<td>Have decided not to comply</td>
<td>Use full force of the law</td>
</tr>
<tr>
<td>Don’t want to comply</td>
<td>Deter by detection</td>
</tr>
<tr>
<td>Try to, but don’t always succeed</td>
<td>Help to comply</td>
</tr>
<tr>
<td>Willing to do the right thing</td>
<td>Make it easy</td>
</tr>
</tbody>
</table>

In the academic version of this model the style of enforcement emphasised is to begin by taking into account the problems, motivations and conditions behind non-compliance. Taxpayers are initially given the benefit of the doubt and the revenue service’s trust in their honesty is an important part of an initial regulatory encounter. Strong emphasis is placed on educating taxpayers regarding their tax obligations and assisting them to comply, while those aspects of administration that rely principally on threats and the automatic imposition of penalties are not emphasised. It is only when taxpayers continue to be uncooperative that more interventionist measures (for example sanctions) are considered.

Since honest and co-operative taxpayers are much easier to deal with than those who are not, the Charter and compliance policy appear to be operating in a mutually supportive manner.

At the other end of the scale, respondents were less impressed with the accountability of the ATO and its efforts in minimising compliance costs.

Although there are positive responses overall to both surveys, one matter that might be of concern is the apparent fall in the mean ratings between the 2000 and 2002 surveys. For all respondents to the two surveys (see Table 2), there are no statistically significant differences for the responses regarding the ATO ‘respecting your privacy’ or ‘helping to minimise your costs in complying with tax laws’. However with respect to all the other 10 principles, Table 2 indicates significant falls in respondents’

47 See, for example, V Braithwaite and B Braithwaite, An Evolving Compliance Model for Tax Enforcement, In N Shover and J P Wright (eds.), Crimes of Privilege, (2001); K Murphy, Moving Towards a More Effective Model of Regulatory Enforcement in the Australian Taxation Office, (forthcoming), British Tax Review.
agreement that the ATO meets its obligations under the Taxpayers’ Charter. For the group of taxpayers who completed both the 2000 and 2002 surveys, their findings also indicate significant falls in the mean responses to performance with respect to most of the principles (see Table 3).

It is not clear what the reason(s) for this change are, particularly over a relatively short period of time. One possibility is that the first survey was conducted in 2000 which was a time when public attention was being drawn to the tax system and its reform. It is possible that a greater focus on such matters at that time might have influenced respondents even more in a positive direction and the 2002 survey detected more of an equilibrium situation. If this suggestion is true, it might be the case that greater awareness of taxation could have a positive effect on taxpayers’ views.

One interesting question was whether some segments of Australian society had different views regarding the ATO’s adherence to the Taxpayers’ Charter. Taxpayers’ responses to the CHFA Survey were therefore analysed with respect to seven social-demographic indicators – personal annual income, age, sex, marital status, number of children, nationality and educational attainment. The results indicate that there were no major differences between social-demographic groups in their views about the Tax Office’s performance with respect to the Charter. However there was a slight tendency for older people, those with less personal income and those with no children to express more confidence in the Tax Office’s performance. 48

7. Conclusions

Given the way modern charters developed, spread, and then declined in prominence in the UK, the initial reaction to the Australian Taxpayers’ Charter that it was simply a passing fashion was understandable. However, support for such an approach is to be found in other countries as well. Furthermore, at least so far, the charter approach to tax administration has continued in Australia and found support from both ATO staff and Australian taxpayers. In addition the Australian Taxpayers’ Charter has moved on from a simple list of principles and become more embodied in the culture of the ATO. The survey evidence from Australian taxpayers is not only positive but also fits in with the way compliance policy is developing in the organisation. As indicated in the introduction to this paper, new management techniques are notoriously unreliable and the question of whether the Charter had any general lessons in this regard was also posed. Its success to date seems to have come about as a result of a careful examination of the issues, a review of previous experience, thoughtful consultation in developing the initiative and its acceptance by ATO staff and taxpayers. The outcomes seem to have been very favourable in terms of promoting successful tax administration, and they provide an encouraging contrast to some ill-thought through management initiatives.

Table 1: Characteristics of all respondents to the 2000 and 2002 Surveys

<table>
<thead>
<tr>
<th>Item</th>
<th>Percentages for the year 2000</th>
<th>Percentages for the year 2002</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Total sample N=2040</td>
<td>Total sample N=2374</td>
</tr>
<tr>
<td>Gender</td>
<td>Male = 47%</td>
<td>Male = 51%</td>
</tr>
<tr>
<td></td>
<td>Female = 53%</td>
<td>Female = 49%</td>
</tr>
<tr>
<td>Age</td>
<td>Age range: 18 to 93 years</td>
<td>Age range: 18 to 93 years</td>
</tr>
<tr>
<td></td>
<td>M = 48.39</td>
<td>M = 50.10</td>
</tr>
<tr>
<td></td>
<td>SD = 15.55</td>
<td>SD = 14.98</td>
</tr>
<tr>
<td>Personal income /year</td>
<td>AUS $ 28,000</td>
<td>AUS $ 32,000</td>
</tr>
<tr>
<td>Family income /year</td>
<td>AUS $ 49,000</td>
<td>AUS $ 54,000</td>
</tr>
</tbody>
</table>
Table 2: Mean ratings given by respondents on the degree to which they believed the Australian Tax Office meets its obligations under the Taxpayers’ Charter (for total samples for the year 2000 and 2002)#

<table>
<thead>
<tr>
<th>Taxpayers’ Charter Principles</th>
<th>Mean</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Year 2000</td>
<td>Year 2002</td>
</tr>
<tr>
<td>Accepting your right to get advice from a person of your choice</td>
<td>3.96</td>
<td>3.68**</td>
</tr>
<tr>
<td>Treating you as honest in your tax affairs</td>
<td>3.95</td>
<td>3.69**</td>
</tr>
<tr>
<td>Keeping your information confidential</td>
<td>3.93</td>
<td>3.86*</td>
</tr>
<tr>
<td>Treating you fairly and reasonably</td>
<td>3.66</td>
<td>3.39**</td>
</tr>
<tr>
<td>Respecting your privacy</td>
<td>3.65</td>
<td>3.64 NS</td>
</tr>
<tr>
<td>Giving you access to information they hold about you</td>
<td>3.64</td>
<td>3.45**</td>
</tr>
<tr>
<td>Offering you professional service and assistance</td>
<td>3.47</td>
<td>3.39*</td>
</tr>
<tr>
<td>Giving you advice and information</td>
<td>3.42</td>
<td>3.30**</td>
</tr>
<tr>
<td>Explaining decisions about your tax affairs</td>
<td>3.39</td>
<td>3.30*</td>
</tr>
<tr>
<td>Giving you the right to a review from outside the Tax Office</td>
<td>3.38</td>
<td>3.20**</td>
</tr>
<tr>
<td>Being accountable for what they do</td>
<td>3.28</td>
<td>3.09**</td>
</tr>
<tr>
<td>Helping to minimise your costs in complying with tax laws</td>
<td>2.89</td>
<td>2.84 NS</td>
</tr>
</tbody>
</table>

* p < 0.05  ** p < 0.001

#Scores range from 1 (almost never) to 5 (almost always). Year 2000 Minimum N = 1,873. Year 2002 Minimum N = 2,203.

Note: NS = not significant at the .05 level.
Table 3: Mean ratings given by respondents on the degree to which they believed the Australian Tax Office meets its obligations under the Taxpayers’ Charter (for Australians responding in both the years 2000 and 2002)\#  

<table>
<thead>
<tr>
<th>Taxpayers’ Charter Principles</th>
<th>Mean</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Year 2000</td>
<td>Year 2002</td>
<td></td>
</tr>
<tr>
<td>Accepting your right to get advice from a person of your choice</td>
<td>3.99</td>
<td>3.74**</td>
<td></td>
</tr>
<tr>
<td>Treating you as honest in your tax affairs</td>
<td>4.01</td>
<td>3.74**</td>
<td></td>
</tr>
<tr>
<td>Keeping your information confidential</td>
<td>3.95</td>
<td>3.88*</td>
<td></td>
</tr>
<tr>
<td>Treating you fairly and reasonably</td>
<td>3.73</td>
<td>3.46**</td>
<td></td>
</tr>
<tr>
<td>Respecting your privacy</td>
<td>3.70</td>
<td>3.66 NS</td>
<td></td>
</tr>
<tr>
<td>Giving you access to information they hold about you</td>
<td>3.71</td>
<td>3.46**</td>
<td></td>
</tr>
<tr>
<td>Offering you professional service and assistance</td>
<td>3.48</td>
<td>3.40 NS</td>
<td></td>
</tr>
<tr>
<td>Giving you advice and information</td>
<td>3.45</td>
<td>3.36*</td>
<td></td>
</tr>
<tr>
<td>Explaining decisions about your tax affairs</td>
<td>3.44</td>
<td>3.36 NS</td>
<td></td>
</tr>
<tr>
<td>Giving you the right to a review from outside the Tax Office</td>
<td>3.39</td>
<td>3.25**</td>
<td></td>
</tr>
<tr>
<td>Being accountable for what they do</td>
<td>3.35</td>
<td>3.16**</td>
<td></td>
</tr>
<tr>
<td>Helping to minimise your costs in complying with tax laws</td>
<td>2.93</td>
<td>2.88 NS</td>
<td></td>
</tr>
</tbody>
</table>

* \( p < 0.05 \) ** \( p < 0.01 \)

\#Scores range from 1 (almost never) to 5 (almost always). Minimum N = 902.  
Note: NS = not significant at the .05 level.