

Abstract

This paper presents initial findings on the Taxpayers' Charter from the "Community Hopes, Fears and Actions Survey". The performance of the ATO is high on most of the standards. Where it is low, there is the possibility of remedial action through making public the ATO's serious commitment to evaluating its own performance on the standards and improving performance where necessary. This paper also shows that when the public perceives the ATO adhering to the principles of the Charter, they also perceive the ATO as having qualities that are necessary for effective governance. The trustworthiness and legitimacy ascribed to the ATO is highest when the ATO is evaluated positively in terms of the principles of the Taxpayers' Charter.