

## **Abstract WP 52**

This paper explores the relationship between culturally mediated narratives of fairness, conceptions of the state, group and individual identities, citizenship and debates about globalisation in Australian perspectives on tax administration. It is based on a qualitative analysis of 2 326 responses to a survey of attitudes to the Australian tax system. This paper emphasises that taxpayers' statements can be read as cultural acts that enrich our understanding of how people give meaning and significance to their lives. The majority of respondents reported that taxation should be levied fairly across social groups. However, this sense of fairness is being eroded by the widespread perception that the wealthy are avoiding their 'fair share' of taxes. Although citizens view tax administration as increasingly unfair, there is no evidence of wholesale disengagement from the system. The majority of people believe that the tax system has legitimacy and that it can be reformed. There is still scope for policy innovation that reinstates a sense of fairness, equity and balance to the tax system.