

Abstract WP 62

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 (Tax Office) experience with it are then examined. Among other possible advantages, the Charter may be used as a measure of the Tax Office's performance. Taxpayers' views regarding the extent to which the Tax Office meets its obligations under the *Taxpayers' Charter* as expressed in two surveys of Australian voters (N = 2040 and 2374) are presented. Generally the taxpayers are supportive. The results of the survey also support the Tax Office view that the Charter fits in with compliance policy. Finally, the Charter demonstrates how initiatives in tax administration might be successfully achieved.