

**CENTRE FOR TAX SYSTEM INTEGRITY**



The Citizen's Charter: How  
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be more effective

Simon James, Kristina Murphy & Monika Reinhart



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BE MORE EFFECTIVE**

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## **THE CENTRE FOR TAX SYSTEM INTEGRITY WORKING PAPERS**

The Centre for Tax System Integrity (CTSI) is a specialised research unit set up as a partnership between the Australian National University (ANU) and the Australian Taxation Office (Tax Office) to extend our understanding of how and why cooperation and contestation occur within the tax system.

This series of working papers is designed to bring the research of the Centre for Tax System Integrity to as wide an audience as possible and to promote discussion among researchers, academics and practitioners both nationally and internationally on taxation compliance.

The working papers are selected with three criteria in mind: (1) to share knowledge, experience and preliminary findings from research projects; (2) to provide an outlet for policy focused research and discussion papers; and (3) to give ready access to previews of papers destined for publication in academic journals, edited collections, or research monographs.

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## Abstract

In *Public Policy and Administration* Taylor (1999) concluded that the charter system was inadequate to safeguard consumers' and citizens' interests and that they would have to have a greater input to ensure success. Following its introduction in 1991, the Charter initiative certainly made an impact and by 1997 there were 40 main charters and perhaps 10 000 local ones. However since then the original *Citizen's Charter* has, in the words of one commentator, 'perished, or at least atrophied' Drewry (2002, p. 12). There is little doubt that it could have been more effective. For example, tax charters seem to have had more success – indeed the UK *Taxpayers' Charter* pre-dates the *Citizen's Charter*, having been introduced in 1986. This paper therefore reviews the Charter initiative in the light of the development of tax charters and describes a particularly successful one – the Australian *Taxpayers' Charter* – that continues to provide a clear focus on twelve basic principles of tax administration. An important factor in the Australian success appears to be the more strategic approach taken with respect to the implementation, monitoring and development of its *Taxpayers' Charter*. The paper also presents relevant results of two surveys (N = 2040 and 2374) on the extent to which Australian voters consider the Australian Tax Office adheres to the principles outlined in the Charter. The evidence is consistent with Taylor's (1999) views and concludes that initiatives such as the *Citizen's Charter* would benefit from more strategic or systematic preparation that incorporates the views and expertise of a wide range of stakeholders before being introduced and for the initiative to become an integral part of the approach to standards of service thereafter.

## **The *Citizen's Charter*: How such initiatives might be more effective**

*Simon James<sup>1</sup>, Kristina Murphy and Monika Reinhart*

### **Introduction**

The *Citizen's Charter* introduced by Prime Minister John Major in 1991 cannot be said to have been an unqualified success in improving public sector management. Perhaps that is not surprising - the success of new management techniques is notoriously unreliable as has been pointed out, for example, by Bobic and Davis (2003). Of course, this is not only true in the public sector but one way forward might be to follow a more strategic or systematic approach to developments in public sector management. This would include not only a concern for the wider context of any proposed change but also careful preparation for the successful implementation of any new feature. Furthermore, as has been argued by Henry Mintzberg (2004, p. 55), one of the most prominent management scholars in the area, strategy is an interactive process requiring constant feedback between thought and action and that successful strategies evolve from experience. A new initiative alone is therefore not a guarantee of success – its progress needs to be monitored and adjustments made where appropriate. Citizens' charters in recent years provide an interesting illustration of these issues, since they have often been introduced on a somewhat *ad hoc* basis and success has often been very limited either in scope or duration or both. However there is an example of a more strategic approach to such matters with the adoption of the Australian *Taxpayers' Charter*. The experience of that initiative contributes to the understanding of a successful approach to public sector management in general and particular features such as charters in particular.

The use of Charters can be traced back for centuries. Possibly the most famous, of course, is the Magna Charta of 1215, and other notable ones include the People's Charter of 1838. The modern *Citizen's Charter* was introduced in the UK by the White Paper *The Citizen's Charter: Raising the Standard* (Prime Minister, 1991) that set out how the Government intended 'to achieve better quality and more responsive public services'

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(Morley, 1992, p. 6). However a later analysis by Pollitt (1994, p. 13) concluded that it remained an ‘unwieldy package’ too complex for the average citizen and ‘in a number of important respects its conceptual basis is confused and many of its proclaimed standards lack either legal standing or clear penalties for failure, or both’.

Although enthusiasm for charters spread rapidly, the initiative does not seem to have fulfilled its initial promise in the UK and the reservations of analysts such as Pollitt (1994) and Taylor (1999) appear to have been justified. However, there are lessons for similar future initiatives relating to public administration. Some may be illustrated by a comparison with tax charters – which had a longer effective life in the UK. In Australia the *Taxpayers’ Charter* appears to have been even more successful.

A comparison between the experience in Australia and the UK is instructive. It is worth pointing out that a form of natural experiment is being observed in that the charters in both countries were introduced for similar reasons regarding attempts to improve public sector services and that both countries have similar social, political and administrative cultures. Hofstede’s (1983) favoured definition of culture was that it was basically ‘collective mental programming’ or that part of individuals’ mental conditioning that they share with other members of their groups, regions or nations but not with members of other groups, regions or nations. He examined a range of cultural dimensions from a large number of countries and on these criteria Australia and Great Britain were relatively close. Nerré (2001) went on to develop a specific concept of national ‘tax culture’ which he defined as:

A country-specific tax culture is the entirety of all the relevant formal and informal institutions connected with the national tax system and its practical execution, which are historically embedded within the country’s culture, including the dependencies and ties caused by their ongoing interaction.

There is little doubt that the Australian and UK tax systems share a common cultural tradition in many ways. The development of the Australian tax system was heavily influenced by that operated in the ‘mother country’ as it was once seen. In recent years some developments in the Australian system have also strongly influenced similar

developments in the UK such as the establishment of the electronic lodgment of tax returns.

This paper therefore reviews the rise and fall of the *Citizen's Charter* and then examines the development of tax charters and the Australian *Taxpayers' Charter* in particular. The paper presents results from two substantial surveys (N = 2040 and 2374) on Australian voters' views on the extent to which the Australian Tax Office (Tax Office) adheres to the twelve basic principles of tax administration embodied in that Charter. Finally some conclusions are drawn.

### **The *Citizen's Charter***

The introduction of the *Citizen's Charter* was closely associated with John Major who, it has been suggested, found himself in political circumstances that meant he needed to make his mark as a then new Prime Minister (see, for example, Pollitt, 1994). In a press conference on 22 July 1991 launching the Charter, John Major stated that the 'charter programme will find better ways of converting money into better services'. The first report of the *Citizen's Charter* (Cabinet Office, 1992) confirmed that the Government was committed to a 'long-term programme of improvement and change to raise the standard of public services and make them more responsive to their users'. The programme established certain principles of public service relating to standards, complaints procedures and so on and providers of public services were asked to produce their own charters.

However, the *Citizen's Charter* seems to have been part of a much longer term trend in which public services were becoming more 'user friendly' and evolving in a way that has been described as the New Public Management (Hood, 1991). This has included a greater stress on public sector 'performance' (Talbot, 1999). It has been observed that the *Citizen's Charter* seemed to envisage the citizen primarily as a consumer (Taylor, 1999) and could be tending to substitute consumer-style rights for political and legal rights (Keat, et al., 1994). The stress on individualism rather than collective provision for citizens was implicit, argued Deakin (1994), 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

reinforced the increased emphasis on consumers' rather than producers' interests (Rhodes, 1994).

The initial enthusiasm for charters in the UK in the 1990s was remarkable. By March 1994 there were officially 38 different individual government charter documents in the UK (Deakin, 1994, p. 50). By 1997 there were 40 main charters and over 10 000 local charters that were not centrally controlled (Hansard, 1997). The enthusiastic but *ad hoc* nature of the spread of charters in the UK is indicated in Table 1 and confirmed by the fact that some of the new charters were established in some parts of the UK but not in others. It has been estimated that the number of national charters in the UK grew to 200 (Milakovich, 2003). In 1998 the Labour Government replaced the *Citizen's Charter* with a 'Service First' programme that attempted to address a number of important criticisms. By 2002 Service First had incorporated citizen's charters covering a wide range of public services. Nevertheless, that too has lost its momentum and the Service First programme has now been completed though some information is kept in the archive area of the Cabinet Office (2004b) website. It is therefore not surprising that, for example, Drewry (2002, p. 12) concluded that the original *Citizen's Charter* had 'perished, or at least atrophied'. Certainly in the UK charters have been increasingly displaced as a factor in maintaining standards of public administration by a continuing flow of new initiatives such as the application of specific targets.

## **Table 1: National Charters in the UK in 1997**

### **United Kingdom**

Taxpayer's Charter (Inland Revenue)  
Taxpayer's Charter (HM Customs and Excise)  
Traveller's Charter (HM Customs and Excise)

### **Great Britain**

Benefits Agency Customer Charter  
Child Support Agency Charter  
Contributor's Charter  
Employer's Charter  
Jobseeker's Charter  
Redundancy Payments Service Charter

### **England and Wales**

Charter for Court Users  
Victim's Charter

### **England Only**

Charter for Further Education  
Charter for Higher Education  
Council Tenant's Charter  
London Bus Passenger's Charter  
London Underground's Customer Charter  
Parent's Charter  
Patient's Charter  
Road User's Charter

### **Scotland only**

Further and Higher Education Charter in Scotland  
Justice Charter for Scotland  
Parent's Charter in Scotland  
Patient's Charter  
Tenant's Charter for Scotland

### **Wales only**

Charter for Further Education  
Charter for Higher Education  
Charter for Council Tenants in Wales  
Charter for Parent in Wales  
Charter for Patients in Wales

### **Northern Ireland only**

A Charter for Patients and Clients  
Bus Passenger's Charter  
Charter for Further Education in Northern Ireland  
Child Support Agency (NI) Charter  
Courts' Charter for Northern Ireland  
Northern Ireland Housing Executive Tenant's Charter  
Northern Ireland Railway Passenger's Charter  
Parent's Charter  
Royal Ulster Constabulary Charter  
Social Security Agency Customer Charter  
Training and Employment Agency Customer's Charter

Source: Hansard, House of Commons, Written Answers, 25 November 1997, cols. 471-472.

Charters have also been developed overseas. The United Nations Development Programme (2002) 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. The development of these guidelines benefited from earlier experiences and gives helpful guidance regarding such initiatives in general.

### **Tax Charters**

In the UK the revenue departments were well ahead of the mainstream in the development of charters. The Inland Revenue produced a *Taxpayers' Charter* jointly with Customs and Excise in 1986. In introducing the Charter the Inland Revenue (1986, p.1) stated that:

The Charter recognises our commitment to certain standards. It does not mean that from tomorrow everyone who writes to his or her tax office can expect a reply by return of post. Nor can we guarantee that we will never make mistakes. But it is a recognition of the standards which the Department, and the people who work in it, aspire to in their dealings with the public.

This is a helpful view since it indicates a general ambition regarding public sector performance in the round rather than merely the achievement of a set of detailed targets, the achievement of which may or may not improve the service as a whole. Customs and Excise (1986, p. 9) took the view that:

The Charter sets out the longstanding principles which the department tries to meet in its daily dealings with the public and gives guidance on how to appeal or complain. In particular it recognises the need to minimise costs incurred by taxpayers in complying with the law.

Minimising the costs taxpayers incur in complying with the tax system is also an important aspect and one that has not always received the attention it deserves. This is despite the enormous attention paid to it by academic researchers both in the UK and around the world and the need for it to be taken into account in any successful compliance strategy (see, for example, James, et al., 2001 and Richardson and Sawyer, 2001).

The initial *Taxpayers' Charter* was a straightforward one page document and consisted of six sections as follows:

1. Help and Information
2. Courtesy and Consideration
3. Fairness
4. Privacy and Confidentiality
5. Costs of Compliance
6. Independent Appeal and Review

Following the publication of the *Citizen's Charter* in July 1991, the UK *Taxpayers' Charter* was revised in August 1991. The Inland Revenue (1991, p. 14) stated that the new version kept the original aims of 'giving a fair and efficient service' but it was a 'fresh, and more sharply focused, version so that we can get these aims over to the public more clearly'.

However, since that time the focus on the *Taxpayers' Charter* has shifted. The Inland Revenue's annual report is a good indication of current priorities and the last one to include a copy of the *Taxpayers' Charter* was Inland Revenue (1998). The time had come to move on to a new initiative. Nick Montagu, the Chairman of the Board of Inland Revenue, wrote in the following report (Inland Revenue, 1999, p. 6) that 'the *Taxpayers' Charter* – which we shared with Customs and Excise and which has served us well – no longer covers everything we do'. Instead he announced the introduction of 'Our Service Commitment to You'. Although it had a resemblance to the *Taxpayers' Charter* it replaced, the new document seemed to lack at least some of the precision, focus and impact of its predecessor. Although new and separate 'Customer Charters' for taxpayers

and national insurance contributors were agreed with Ministers at the same time as the new Service Commitment, in subsequent annual reports from 2000 to the most recent in 2003 references to charters have all but disappeared and have been replaced with references to a scheme that awards a 'Charter Mark' to public services that meet certain criteria (Cabinet Office, 2004a).

Although this initiative has received a great deal of publicity, particularly by the public sector recipients, there have been concerns about its operation. As a minor example, two letters to the organisers by the first author of this paper in 2002 had still not received the courtesy of a reply at the time of going to press (March, 2005). Since responding to correspondence is such a basic minimum standard for administration, it seems that this latest initiative might have at least an element of form rather than substance. This is reinforced by further evidence that there is room for improvement in UK tax administration such as the recent paper by Hansford and Hasseldine (2002). Under the title of 'Best Practice in Tax Administration' they found concerns about matters such as the lack of communication between Customs and Excise staff and tax advisers, inconsistency of approach in different VAT offices and an apparent lack of technical and legal knowledge and business awareness on the part of some tax officers. It might be that the further development of the charter approach could have enabled such issues to be addressed more effectively than they have been by subsequent initiatives.

The UK *Taxpayers' Charter* has now been superseded in practice by more diffuse arrangements. Although the Inland Revenue (2004) advertises an explanatory booklet *IR167 Charter for Inland Revenue Taxpayers*, published in 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. The benefit of having a single clear and succinct charter

to focus on these issues now appears to be thought less important in the UK. This is rather different from the Australian approach described below.

Furthermore developments along the lines of a tax charter have also been taking place in other countries. The OECD Committee of Fiscal Affairs (1990) 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. The OECD Committee of Fiscal Affairs Forum on Tax Administration (2003) has also examined taxpayers' charters as part of a general review of taxpayers' rights and obligations. As a result of this review, it presented an example of a taxpayers' charter. Taxpayer rights identified were:

- A right to be informed assisted and heard
- A right of appeal
- A right to pay no more than the correct amount of tax
- A right to certainty
- A right to privacy
- A right to confidentiality and secrecy

Taxpayer obligations identified were:

- To be honest
- To be co-operative
- To provide accurate information and documents on time
- To keep records
- To pay taxes on time

However, the OECD stressed that the elements it contained may not be suitable for every tax jurisdiction. It was also stressed that countries developing charters should consider their own policy and legislative environment and administrative practices and culture. Indeed, different countries have tended to go their own way and in this area it has not always been in the form of a charter. For instance 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 (Greenbaum, 1998, p. 347). The Canadian response to the development of a charter approach was to introduce a Declaration of Taxpayer Rights (Li, 1998, p. 91) and its provisions are consistent with taxpayer charters found in other countries.

### **The Australian *Taxpayers' Charter***

The Australian *Taxpayers' Charter* provided a clear focus for basic principles of sound tax administration and McLennan (2003) has examined the historical background to the development of the Australian *Taxpayers' Charter* in some detail. To summarise, the process began with the publication by the Parliament of Australia of the Report *An Assessment of Tax* by the Joint Committee of Public Accounts (1993) – hereafter referred to as the JCPA Report - which found a case for a Charter. It pointed out that taxpayers had no single written statement of rights ‘despite the fact that the Tax Office investigatory powers are far more extensive and less well supervised than any criminal law enforcement agency’ (p. 307). The JCPA Report 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’ (pp. 307-308). The JCPA Report indicated that there was a need to provide protection for taxpayers and it would be helpful 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 (p. 310).

The JCPA concluded that there was a case for a charter of taxpayers' entitlements in their dealings with the Tax Office 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 examined practice in the UK and the USA and concluded that the 'UK *Citizen's Charter* was superior to the US system' (p. 313). Although the JCPA had chosen the UK *Citizen's Charter* as the model it did not develop the Australian tax charter in the same way. The UK Charter had not been produced on the basis of a systematic and thorough consultation process with the full range of stakeholders. Pollitt (1994, p. 12) memorably contrasted it with the People's Charter of 1838 that had been drawn up by the people and presented to the governors. As Pollitt pointed out, the 1991 *Citizen's Charter* had been 'drawn up by the governors and presented to the people'.

The Australian *Taxpayers' Charter* was based on a very much wider range of views and expertise. It was developed over a period of two years in consultation with Tax Office staff, the general public and other groups from business and the community, tax advisers and other government agencies. The Australian *Taxpayers' Charter* did attract criticism on the grounds that it did not have legislative force. It was suggested that the Charter was not therefore the best approach for Australia (Bentley, 1995) and Wheelwright (1998, p. 87) argued 'as such, does represent a lost opportunity for a comprehensive and discrete statement of rights supported by legislation'. Furthermore there was initially a view that the Charter was merely a passing administrative fashion.

However, the Tax Office pursued the Charter approach systematically and it has gained acceptance and support from Tax Office staff. After the Charter was launched in 1997 it was sent to taxpayers with their tax returns and explanatory literature and publicised on television and radio. Independent research commissioned by the Tax Office 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 Tax Office the figure was 27 per cent.

Since the Charter had been based on a great deal of preliminary 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. 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.

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 thought 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 Tax Office 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 Tax Office. Indeed the Charter has also been linked to other aspects of tax administration such as compliance policy. There is a contrast with the UK *Citizen's Charter* where one of the criticisms was a lack of ownership by civil servants who sometimes regarded it as nothing more than yet another initiative.

The Tax Office commissioned independent research involving focus groups for staff and taxpayers and in-depth interviews with key professionals. This has produced positive responses similar to the results of the surveys 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 over such issues as the poor treatment of taxpayers. The main remaining 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. It is thought there has been a temptation for some taxpayers 'to game play' with provisions of the Charter to frustrate the Tax Office 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.

The first full major review of the *Taxpayers' Charter* was completed in the 2002/03 financial year, following which a revised Charter was introduced in November 2003. 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 Tax Office and a formal monitoring of the usage of the explanatory booklets. 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* and a series of explanatory booklets on particular aspects. Again there is a contrast with the UK *Citizen's Charter* where it was felt that there was insufficient monitoring and evaluation and that the quality of some charters was poor.

The Tax Office position is that the 'Charter describes the relationship we want to have with taxpayers in the community' (Commissioner of Taxation, 2003, p. 102). 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 Tax Office. We therefore now turn to evidence on Australian taxpayers' views.

## Survey evidence

The evidence presented here is based on two surveys – the first was conducted in 2000 and the second a follow up survey in 2002. In both cases random samples of Australian voters were sent a survey of their views on tax matters. The surveys covered 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. Primarily, of course, it is the responses to the sections on the *Taxpayers' Charter* that are reported here. The first survey was known as the Community Hopes, Fears and Actions (CHFA) Survey (Braithwaite, 2000). The goals and measures of this survey have been summarised by Braithwaite (2001), the survey method, sample representativeness and data quality by Mearns and Braithwaite (2001) and preliminary findings from the survey by Braithwaite, et al. (2001). The survey was designed to obtain a picture of the beliefs, attitudes and motivations held by Australian citizens with respect to the Tax Office, 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) – see James, 2000). 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 7754 Australians - a figure that contemporary response rates suggested would yield at least 2000 usable responses. Non-respondents were followed up over time using a procedure based on the Dillman Total Design Method (Dillman, 1978). 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 2040 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 1944 of the respondents to the CHFA Survey (the other 94 had removed their identification number on the first survey so could not be contacted for the purposes of

the follow-up), 2000 randomly selected non-contacts from the first CHFA Survey and a new sample of 3000 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 2374 usable responses had been received. It is interesting to note that 195 responses were received from among the 2000 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.

To assess 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. The respondents in both the 2000 and 2002 surveys were between 18 and 93 years of age ( $M = 48.39$ ,  $SD = 15.55$  for 2000 and  $M = 50.1$  and  $SD = 14.98$  for 2002). For the 2000 survey, 47 per cent of respondents were male and 53 per cent female. For the 2002 survey 51 per cent were male and 49 per cent female. The average personal income level of the 2000 respondents for the previous financial year was approximately AUS\$28 000 and their average family income was about AUS\$49 000. For the 2002 respondents the figures were AUS\$32 000 and \$54 000 respectively.

Both surveys informed respondents that the *Taxpayers' Charter* was the document that sets standards for the way the Tax Office conducts its dealings with taxpayers and presented respondents with the 12 basic principles incorporated in the Charter. Using a five point scoring range from 1 (almost never) to 5 (almost always), respondents were asked if they believed the Tax Office acted in accordance with these standards. 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.

**Table 2: The extent to which all respondents indicated they believed the Tax Office acts in accordance with the standards set out in the *Taxpayers' Charter* – mean ratings for total samples for the surveys of 2000 and 2002#**

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

\*  $p < 0.05$       \*\*  $p < 0.001$

#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.

With regard to most of the principles the respondents generally agreed that the Tax Office 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’.

An important result is 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’ that starts with the assumption that taxpayers are honest (Braithwaite and Braithwaite, 2000; Murphy, 2004). The appropriate official response is therefore to help taxpayers to comply and enforcement activity is only considered appropriate if there is evidence of less worthy behaviour (Tax Office, 2002). 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. In another section of the two surveys 72 per cent (in 2000) and 73 per cent (in 2002) agreed with the question that they personally should honestly declare cash earnings on their tax return. Furthermore only 8 per cent (in 2000) and 7 per cent (in 2002) thought it was acceptable to overstate tax deductions on their tax returns. At the other end of the scale, respondents were less impressed with the accountability of the Tax Office and its efforts in minimising compliance costs.

**Table 3: The extent to which those who responded to *both* the 2000 and 2002 surveys indicated they believed the Tax Office acts in accordance with the standards set out in the *Taxpayers' Charter* – mean ratings#**

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

\*  $p < 0.05$  \*\*  $p < 0.01$

#Scores range from 1 (almost never) to 5 (almost always). Minimum N = 902.

Note: NS = not significant at the .05 level.

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 Tax Office ‘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’ agreement that the Tax Office 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 certain what the reason(s) for this change are, particularly over such a relatively short period of time. However, one likely possibility is that the first survey was conducted in 2000 when public attention was being drawn to the tax system and its reform and there was a great deal of public debate about taxation. 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 Tax Office’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. Further details and results are presented in Braithwaite and Reinhart (2000).

## **Conclusions**

Pollitt (1994, p. 9) suggested that the *Citizen's Charter* emerged in particular circumstances that seemed to require the then Prime Minister to do something 'of his own'. Possibly the original *Citizen's Charter* was too ambitious and its early impact might have been at least partially attributed to the fact that new initiatives often promise much before such promises are tested in practice. However, the shortcomings of the initiative were identified by a number of commentators and could have been addressed rather than letting the initiative atrophy. The United Nations Development Programme (2002) has provided a useful guide to developing such initiatives. Furthermore specific examples - particularly that of the Australian *Taxpayers' Charter* - suggest that careful and systematic preparation including extensive examination of the issues, a review of previous experience and wide consultation in developing the initiative can contribute a great deal to it being genuinely accepted at an operational level. After implementation the initiative should continue to be monitored and evaluated and modified where appropriate in the light of experience. Such a strategic or systematic approach to developments in public sector management seems to be the best way forward. In general charters can provide, as the Australian *Taxpayers' Charter* does, a clear focus on basic principles of sound administration that may not be achieved in other ways.

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