

## Abstract WP 65

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* predates 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.