

Abstract WP 70

This paper uses Australian data from two national random surveys to show that citizens' ratings of their tax authority's performance on adhering to the principles of a *Taxpayers' Charter* provide useful information for assessing the level of resistance-cooperation that the Tax Office is generating in the community through its administration of the tax system. As predicted, the ratings that people gave were affected by factors outside the narrow understanding of service delivery. This paper argues that the breadth of influence on *Charter* ratings strengthens rather than limits their usefulness because to understand a decline in ratings, tax authorities must engage in a degree of introspection that takes account of the overall integrity of the tax system. The central hypothesis that was confirmed in this study was that while *Charter* performance plays a role in eliciting cooperation and containing resistance once a partnership between a tax authority and taxpayer has been established, it does little to improve relationships when taxpayers have moved beyond the psychological or legal reach of the authority.