

Abstract

The Australian Tax System - Fair or Not Survey (ATSFONS 2002) was designed as a follow-up survey to the Community Hopes, Fears and Actions Survey (CHFAS 2000) conducted in 2000. The ATSFONS 2002 was sent to all those who had returned CHFAS 2000 questionnaires, to a sample of those who had not replied to the CHFAS 2000 and who had not made contact with us, and to a new random sample of Australian citizens. The purpose of sending the ATSFONS 2002 to these three different groups was to enable us to check the representativeness of the sample. Results of these comparisons are presented in this paper and show some biases. The sample underestimates younger age groups and the never marrieds; over-represents professionals and managerial groups and under-represents clerical, trades and transport/production groups; and over-represents those who are more favourably disposed to the tax system and tax authority. None are considered dramatic enough to undermine the usefulness of the data for detecting relationships among major variables of interest.

Also presented in this working paper are some key findings relating to attitude and behaviour change over the first 18 months of the GST. In addition to presenting the codebook for the ATSFONS 2002 which gives a frequency breakdown for every question in the survey for the panel sample, the paper introduces the reader to some new variables measured in the ATSFONS 2002 that tap into reactions to the GST, views on different methods of taxation, the community's tax morale, and finally, trust in the Tax Office compared with other institutions.