

Reliability of public services: Ensuring citizens' rights

In any democratic society citizens will have a number of basic rights as well as obligations in relation to their government and its agencies. While measuring users' satisfaction with public sector goods and services is considered to be an important indicator to evaluate performance of service delivery in OECD countries, few measures have been consensually developed on the extent to which governments design their institutional framework to allow citizens' rights to be acknowledged and heard. Such a framework helps to ensure the reliability of public services by informing citizens of their rights and by providing them with channels of redress and quality assurance. Statements of citizens' rights might also promulgate basic service and process standards, e.g. the Citizens' Charter that existed in the United Kingdom.

The assessment of citizens' rights recognition has become even more compelling in a context of decreasing trust in national governments and in leadership. Few countries have a common definition of patient or taxpayer rights, let alone a standardised regulatory framework for the implementation of complaint practices.

Tax administration

In the tax administration sector, the diversity of tax policies across countries creates different environments in which revenue bodies operate and, as a result, the specific details of taxpayer rights vary somewhat by country. Nonetheless, several common trends can be recognised and therefore analysed. At the beginning of last decade, the OECD Committee of Fiscal Affairs Working Party No. 8 published a document displaying that, while most countries at that time did not have an explicit "taxpayer charter", the following basic taxpayer rights were present in all frameworks: "the right to be informed, assisted and heard; the right of appeal; the right to pay no more than the correct amount of tax; the right to certainty; the right to privacy; and the right to confidentiality and secrecy".

Across OECD member countries, over the past years a significant number of governments have developed a taxpayer or service charter in order to organise these basic rights. A taxpayer or service charter is constituted by a set of documents including statements about behaviours expected from both officials and taxpayers. Different patterns concerning the characteristics related to the charters can be found across OECD member countries. In some cases, regulatory measures taken to protect taxpayers are consolidated into a "taxpayer charter" which is later widely published, but other settings exist. Therefore, international comparisons should take into account that countries without a taxpayer charter may nonetheless attach as much importance to taxpayer rights as countries with formal taxpayer charters statements.

As set out in Table 9.11, as of 2012 almost all revenue bodies conducting tax operations have a formalised set of

taxpayers rights set out in legislative and/or administrative form. Of the 33 OECD member countries under analysis, 30 countries have codified the rights (partly or in full) in tax law or other statutes, the only exceptions being Ireland, New Zealand and Turkey. On the other hand, 26 revenue bodies operate with a set of rights and obligations that are elaborated in administrative documents (sometimes referred to as "taxpayer" or "service" charters). Different factors, beyond cultural and legal issues, seem to affect the countries' decision to adopt a codified or an administrative approach in practice. On the one hand, reasons advanced in support of adopting an administrative approach include: speed in the implementation process, a more "reader-friendly" language, broader scope (including, for example, broader rights that cannot fit the legislative process), greater flexibility, and ease of redress. On the other hand, the benefits of a codified approach take into account the following considerations: improved taxpayer perceptions by witnessing a stronger commitment from the revenue bodies' side; speed of adherence by staff to the adoption of the regulation; solidity of the document in the face of changes resulting from different political interests (longevity); and subjecting the document to established mechanisms of redress and challenge.

Health care

In the health sector, patient rights and involvement – such as the possibility to file a legal complaint – are considered as basic standards in the assessment of attention given to users in public service delivery. The analysis considered five elements: the existence of a formal definition or charter for patients' rights at the national level; whether patients can seek redress in courts in case of medical error; whether hospitals are required to have a patient desk for collecting and resolving complaints; the existence of an Ombudsman office responsible for investigating and resolving complaints against health services; and whether class action suits are permitted against health providers and pharmaceutical companies.

The vast majority of OECD countries declared that a formal definition of patients' rights exists at the national level (26 countries out of 33). Only Canada, Israel, Luxembourg, Sweden and Switzerland reported no such provision. In all countries but Finland, Iceland, New Zealand and the Slovak Republic, patients can seek redress in courts in case of medical errors. Hospitals are required as well to have a patient desk to register patients' complaints in a majority of countries (19). The vast majority of OECD countries reported the existence of an Ombudsman in charge of investigating and resolving patients' complaints about health services. Only Denmark, Japan, Korea, the Netherlands and Turkey do not have this type of mediation.

Methodology and definitions

Data on taxpayers' rights were drawn from *Tax Administration 2013: Comparative Information on OECD and other Advanced and Emerging Economies* (OECD, 2013). The information has been collected through two surveys administered in OECD member countries and a pool of other major economies: the IBFD Tax Survey and the CIS Survey. A taxpayer or service charter is defined as a set of documents including statements about behaviours expected from both officials and taxpayers.

Data on patients' right were taken from "Health Systems Institutional Characteristics: A Survey of 29 OECD Countries" (Paris et al., 2010). Information was collected through the OECD Survey on Health System Characteristics (2008-09 and 2012). The following question was used to extract information from the 2012 survey: Question 90: "Is there any formal definition of patients' rights at the national level (e.g. through a law, a charter)?" The following questions were used from the 2008-09 survey: Question 76: "Are hospitals required to have a patient desk in charge of collecting and resolving patient complaints?" Question 78: "What is the type of tort system in the country?" Question 80: "Can people engage in class action suits against health providers, pharmaceutical companies, etc.?" Question 81: "Are there any Ombudsmen in charge of investigating and resolving patients' complaints about health services?" A class action suit can be defined as a legal action brought by one or more persons on behalf of themselves and a much larger group, all of whom have the same grounds for action.

Further reading

OECD (2013), *Tax Administration 2013: Comparative Information on OECD and other Advanced and Emerging Economies*, OECD Publishing, Paris, <http://dx.doi.org/10.1787/9789264200814-en>.

Paris, V., M. Devaux and L. Wei (2010), "Health Systems Institutional Characteristics: A Survey of 29 OECD Countries", *OECD Health Working Papers*, No. 50, OECD Publishing, Paris, <http://dx.doi.org/10.1787/5kmfxfq9qbnr-en>.

Figure notes

9.12: **Canada:** the Taxpayer Bill of Rights describes 15 rights, which are a combination of statutory rights and service rights. Statutory rights are codified in the tax legislation and generally include a legal right to redress. Service rights govern the revenue body relationship with taxpayers and encompass an administrative redress process. This service complaints process begins first with attempting to resolve the matter with the relevant official in the case; if the taxpayer is not satisfied, he/she can file a formal complaint through the Service Complaints Program; if he/she remains unsatisfied, he/she can file a complaint with the Taxpayers' Ombudsman who will provide an impartial and independent review. **Chile:** in February 2010, a new article was introduced in the Tax Code which specifies and details the minimum taxpayers' rights that are recognised and guaranteed by the law. **Ireland:** while there is an internal mechanism for processing complaints, customers can also make an appeal under statutory provisions via the Appeals Commissioners, the Ombudsman's Office or the Equality Tribunal. **Luxembourg:** the taxpayers' rights formally defined in administrative documents concern direct taxes only.

Information on data for Israel: <http://dx.doi.org/10.1787/888932315602>.

9. SPECIAL FEATURE – SERVING CITIZENS

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9.11. Citizens' rights in the national health care system (2009-12)

	Formal definition or charter for patients' rights at the national level (2012)	Patient can seek redress in courts in case of medical error (2009)	Hospitals are required to have a patient desk for collecting and resolving complaints (2009)	Ombudsman office is responsible for investigating and resolving complaints against health services (2009)	Class action suits permitted against health providers and pharmaceutical companies (2009)
Australia	●	●	●	●	●
Austria	●	●	○	●	●
Belgium	●	●	○	●	●
Canada	○	●	○	●	●
Chile	●	..	..	..	..
Czech Republic	●	●	●	..	●
Denmark	●	●	●	○	●
Finland	●	○	●	●	○
France	●	●	●	●	○
Germany	●	●	○	●	..
Greece	●	●	..	●	..
Hungary	●	●	●	●	..
Iceland	●	○	●	●	○
Ireland	●	●	●	●	○
Israel	○	..	..	..	..
Italy	●	●	●	..	○
Japan	●	●	●	○	●
Korea	●	●	●	○	○
Luxembourg	○	●	●	●	○
Mexico	●	●	●	●	○
Netherlands	●	●	●	○	..
New Zealand	●	○	●	●	○
Norway	●	●	○	●	●
Poland	●	●	○	●	●
Portugal	●	●	●	●	●
Slovak Republic	..	○	..	..	..
Slovenia	●	..	..	..	..
Spain	●	●	●	●	●
Sweden	○	●	○	●	●
Switzerland	○	●	○	●	○
Turkey	..	●	●	○	●
United Kingdom	●	●	●	●	●
United States	●	..	..	..	..
Total OECD	26	25	19	21	14

● Yes

○ No

Sources: Paris, V., M. Devaux and L. Wei (2010), "Health Systems Institutional Characteristics: A Survey of 29 OECD Countries", OECD Health Working Papers, No. 50, OECD Publishing, Paris, <http://dx.doi.org/10.1787/5kmfxfq9qbnr-en>;

StatLink  <http://dx.doi.org/10.1787/888932943704>


9.12. Citizens' rights in tax administration (2013)

	Taxpayers' rights are formally defined in tax law or other statutes	Taxpayers' rights are formally defined in administrative documents
Australia	●	●
Austria	●	●
Belgium	●	●
Canada	●	●
Chile	●	●
Czech Republic	●	○
Denmark	●	●
Finland	●	●
France	●	●
Germany	●	○
Greece	●	●
Hungary	●	●
Iceland	●	○
Ireland	○	●
Israel	●	●
Italy	●	●
Japan	●	○
Korea	●	●
Luxembourg	●	●
Mexico	●	●
Netherlands	●	●
New Zealand	○	●
Norway	●	●
Poland	●	○
Portugal	●	●
Slovak Republic	●	○
Slovenia	●	●
Spain	●	●
Sweden	●	●
Switzerland	●	○
Turkey	○	●
United Kingdom	●	●
United States	●	●
Total OECD	30	26

● Yes

○ No

Source: OECD (2013), *Tax Administration 2013: Comparative Information on OECD and other Advanced and Emerging Economies*, OECD Publishing, Paris, <http://dx.doi.org/10.1787/9789264200814-en>.

StatLink  <http://dx.doi.org/10.1787/888932943723>



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