

Abstract

Promoting compliance is at the heart of Australia's tax regime management. Many factors affect compliance levels and practices, which can be grouped as individual, political, economic and social factors, set within the contextual facets of 'globalisation'. How these affective factors are epistemologically framed should also be considered central to tax compliance and its research. This paper departs from prevailing positivist approaches, arguing there is now room in compliance research to take a more 'post-modern' perspective. This is possible on two fronts. First, there are new compliance tools, such as the Australian Tax Office's Compliance Model (ATO Compliance Model), that embraces some of the tenets of modern social theory by encouraging dialogue, empathy and positive change. Second, qualitative research methods present grounded, in-depth and positioned research, and are able to locate 'intangibilities' missing from other research perspectives. Drawing these two strands together, this paper discusses qualitative research carried out into the experiences and perceptions of the ATO Compliance Model 'champions' in the Australian Taxation Office. It illustrates how effective both the ATO Compliance Model is in promoting deep-seated attitudinal and practice change in champions, and also how qualitative methods can look 'below the line' of usual compliance markers to grasp the subtleties of change. In sum, this paper argues that a 'post-modern' approach does indeed have a place in tax research today.