

## **Abstract**

This paper examines taxpayers' protests against amended assessments received from the Australian Taxation Office (Tax Office), prompted by their alleged involvement in tax effective schemes. Considering this issue through 'social movement' literature, and focussing on the Goldfields region of Western Australia, it aims to explore why some individuals became involved in schemes and why they later felt justified in protesting publicly against the Tax Office. It does not aim to access the 'truth' of claims by investors that they merely wanted to secure their financial future through legitimate investments, versus other's claims they were knowingly practicing tax avoidance. Nor does it aim to make judgments on who is 'right' or 'wrong'. Instead it considers the 'stories' that are motivating protestor's actions now. These stories are important, as they are the moral foundations for subsequent and on-going protests. They also help to understand the ways in which this issue has impacted individuals and communities 'culturally', beyond the obvious financial and legal issues.

The main findings are that investors feel their personal and collective identity has been severely infringed by amended assessments. Protests are not just about money but are fundamentally moral claims over their rights and roles as 'honest' Australian citizens. Social movement literature helps to show how these moral claims are not experienced as separate from protestors' financial, self-interested concerns. Rather, they are 'read through the lens' of culture and emotion, providing a 'moral shock' to investors' identity and feelings of security.

These findings have implications for governance in Australia. For one, government agencies have in recent times been keen to incorporate the language of fairness and openness into their ambits. However, being seen to then be institutionally inflexible and without a 'human face' when dealing with citizens – a point expressed continually by investors in this case study – can prove hugely damaging in the long term. It may be too late to re-engage these investors into a culture of voluntary compliance. However, being aware of the potential impact that administrative and legal decisions can have on citizens beyond the realms of finance could prove a first step in enabling the reflexive and responsive institutions, which citizens have come to hope for, and even expect, in contemporary Australia.