

Abstract WP 72

This paper analyses taxpaying as a threatening experience that intrudes on freedom and financial well-being. A new model (ROAM – regulation through self, oppression and autonomy) is proposed to explain why enforcement activity by tax authorities can generate outcomes that are counterproductive in eliciting future compliance. Responsive regulation is proposed as an approach that allows tax authorities to understand the mentalities of those they wish to regulate, to gain greater insight into the workings of the tax system, both positive and negative, to engender greater commitment to the system and to deliver higher compliance.