

Abstract

For most people, “to regulate” means to control or direct others by rules, standards or principles. Regulation need not be this way. When regulation is understood as a social activity that includes persuasion, influence, voluntary compliance and self-regulation, the term “to regulate” takes on a whole new dimension. Regulation becomes something that we all engage in when we intervene purposefully in our social world. This paper brings together a set of regulatory principles that apply in formal as well as informal regulatory contexts. The principles are extracted from research undertaken by the Centre for Tax System Integrity at the ANU on taxation compliance, but at the same time, draw upon the contributions to regulatory scholarship that have been made by other researchers in other contexts over the past three decades.