

Abstract

Based on responsive regulation, the Australian Taxation Office (ATO) compliance model was developed as a way of dealing with the complexities of the Australian tax system. The title of this article - 'The one that got away' - refers both to the job of ATO field officers to catch the non-compliant taxpayer who eludes the system, and to the main argument of this paper, that the issue of detecting non-compliance has slipped away from the discourse of responsive regulation, and in particular, the ATO compliance model. Using evidence from a qualitative study of ATO 'walk-ins' with used car dealers, the negative consequences this has for the effective practice of responsive regulation are demonstrated. Regulatory agencies should aim for institutional integrity (Selznick 1992) both at a broad theoretical level and in everyday practices.