

1. Record Nr.	UNINA9910828839103321
Autore	Fullarton Lex
Titolo	Heat, dust, and taxes : a story of tax schemes in Australia's outback / / Lex Fullarton
Pubbl/distr/stampa	Stuttgart, Germany : , : ibidem-Verlag, , 2015 ©2015
ISBN	3-8382-0705-X
Descrizione fisica	1 online resource (257 p.)
Disciplina	345.9410233
Soggetti	Tax evasion - Australia - Western Australia
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	Description based upon print version of record.
Nota di bibliografia	Includes bibliographical references.
Nota di contenuto	<p>""ACKNOWLEDGEMENTS""; ""TABLE OF CONTENTS""; ""LIST OF FIGURES""; ""LIST OF TABLES""; ""ABBREVIATIONS""; ""1. CHAPTER ONE: INTRODUCTION""; ""1.1. The Pilbara: landscape and climate""; ""1.2. The Pilbara's socio-economic and working environments""; ""1.3. The Pilbara: political environment""; ""1.4. The research""; ""2. CHAPTER TWO: TAX EVASION, TAX AVOIDANCE AND TAX PLANNING IN AUSTRALIA""; ""2.1. Tax evasion, tax avoidance and tax planning""; ""2.2. The recent history of tax avoidance schemes in Australia""; ""2.3. The 'bottom of the harbour' schemes of the 1970s""; ""2.4. Tax reducing activities of the 1980s""; ""2.5. Mass-marketed tax avoidance schemes of the 1990s""; ""2.6. Summary""; ""3. CHAPTER THREE: INFLUENCES ON TAXPAYER COMPLIANCE""; ""3.1. Overview""; ""3.2. Demographic factors""; ""3.3. Socio-psychological factors""; ""3.4. Economic factors""; ""3.5. Legal and administrative factors""; ""3.6. Summary: The research gap""; ""4. CHAPTER FOUR: RESEARCH ANALYSIS AND OUTCOMES""; ""4.1. Introduction""; ""4.2. Supply-driven factors""; ""4.3. Demand-driven factors""; ""4.4. Summary""; ""5. CHAPTER FIVE: REVIEW, ACADEMIC CONTRIBUTION AND SUGGESTED AREAS FOR FURTHER RESEARCH""; ""5.1. Introduction""; ""5.2. Review""; ""5.3. Contribution to the literature""; ""5.4. Research limitations""; ""5.5. Suggestions for further research""; ""5.6. Conclusion""; ""APPENDICES""; ""Appendix 'A'""; ""Appendix 'B'""; ""Appendix 'C'""; ""BIBLIOGRAPHY""</p>

Sommario/riassunto

In 'Heat, Dust, and Taxes,' Lex Fullarton explores the taxpayer compliance behavior of blue-collar workers in the Pilbara region of Western Australia in the 1990s who participated in mass-marketed tax avoidance schemes at significantly higher rates than any other group of Australian taxpayers. Investigating the motivational factors which might have caused that and providing a broad background and context, Fullarton considers the physical, economic, and social environments of the Pilbara region, highlighting the extremely harsh physical and social environments in which the locals live and work.
