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Autore	Fullarton Lex
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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""

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. He examines the history of tax avoidance schemes in Australia from the 1970s to the 1990s to illustrate the development of mass-marketed tax avoidance schemes. Drawing on first-hand interviews with the miners as well as archival and statistical material, this rich and detailed study skillfully reveals the dominant motivational factors leading to the remarkable spread of tax avoidance schemes.

'Heat, Dust, and Taxes' is a fascinating insight into the world of the tax profession and its shameless exploitation of vulnerable, unsophisticated, and naive high income earning West Australian miners in the 1990s. A must-read for anyone interested in tax behaviour and compliance.-Prof. Robert Deutsch, University of New South Wales