References

- ABC Local Radio (31 May 2000), 'Unchain My Name to the GST Sales Melody: Cocker', <http://www.abc.net.au/am/stories/s132891.htm>.
- ABC Radio National (8 November 2005), 'Abu Bakr Denied Terrorist Activity', reporter Nick McKenzie.
- ABC Television (24 July 2005), '500 Targeted in Tax Evasion Crackdown', <http://www.abc.net.au/insidebusiness/content/2005/s1421028.htm>.
- ABC Television (10 November 2005), 'Cleric Horrified by Terrorism Revelations', <http://www.abc.net.au/lateline/content/2005/s1503116.htm>.
- Adler, P.S. and B. Borys (1996), 'Two types of bureaucracy: enabling and coercive', *Administrative Science Quarterly*, **41**(1), 61–89.
- The Age* (15 October 2002), 'Let's Not Allow Politicians to Undercut Democracy', reporter Greg Barns.
- The Age* (16 August 2005), 'Tax Office Puts the Heat on Contractors', reporter Stan Beer.
- The Age* (7 December 2005), 'Anti-Terror Laws Rammed through – Minus Debate', reporter Jewel Topsfield.
- Ahmed, Eliza (2001), 'Shame management: regulating bullying', in Eliza Ahmed, Nathan Harris, John Braithwaite and Valerie Braithwaite (eds), *Shame Management through Reintegration*, Cambridge: Cambridge University Press, pp. 211–311.
- Ahmed, Eliza (2005), 'Preliminary findings from the Graduates' Hopes, Visions and Actions (GHVA) Survey', Centre for Tax System Integrity Working Paper 66, Australian National University, <http://ctsi/publications/WP/66.pdf>.
- Ahmed, E. and V. Braithwaite (2004), 'When tax collectors become collectors of child support and student loans: jeopardizing the revenue base', *Kyklos*, **57**(3), 303–26.
- Ahmed, E. and V. Braithwaite (2005), 'A need for emotionally intelligent policy: linking tax evasion with higher education funding', *Legal and Criminological Psychology*, **10**(2), 1–19.
- Ahmed, E. and V. Braithwaite (2007), 'Higher education loans and tax evasion: a response to perceived unfairness', *Law and Policy*, **29**(1), 121–36.
- Ahmed, Eliza, Nathan Harris, John Braithwaite and Valerie Braithwaite

- (2001), *Shame Management through Reintegration*, Cambridge: Cambridge University Press.
- Ajzen, I. (1985), 'From intentions to actions: a theory of planned behavior', in J. Kuhl and J. Beckmann (eds), *Action Control: From Cognition to Behavior*, Heidelberg: Springer-Verlag, pp. 11–39.
- Ajzen, Icek and Martin Fishbein (1980), *Understanding Attitudes and Predicting Social Behaviour*, Englewood Cliffs, NJ: Prentice Hall.
- Akers, Ronald L. (1998), *Social Learning and Social Structure: A General Theory of Crime and Deviance*, Boston, MA: Northeastern University Press.
- Allport, G.W. (1943), 'The ego in contemporary psychology', *Psychological Review*, **50**(5), 451–78.
- Alm, J., I. Sanchez and A. deJuan (1995), 'Economic and noneconomic factors in tax compliance', *Kyklos*, **48**(1), 3–18.
- Andreoni, J., B. Erard and J. Feinstein (1998), 'Tax compliance', *Journal of Economic Literature*, **XXXVI**, 818–60.
- Antonovsky, A. (1972), 'Breakdown: a needed fourth step in the conceptual armamentarium of modern medicine', *Social Science and Medicine*, **6**(5), 537–44.
- Antonovsky, A. (1990), 'A somewhat personal odyssey in studying the stress process', *Stress Medicine*, **6**(2), 71–80.
- Arbuckle, James (2005), *Amos 6.0 User's Guide*, Chicago, IL: SPSS.
- Arendt, Hannah (1964), *Eichmann in Jerusalem: A Report on the Banality of Evil*, New York: Viking Press.
- Argyris, C. (1985), *Strategy, Change and Defensive Routines*, Boston: MA: Pitman Publishing.
- Argyris, C. and D.A. Schön (1988), 'Reciprocal integrity: creating conditions that encourage personal and organizational integrity', in Suresh Srivastva (ed.), *Executive Integrity: The Search for High Human Values in Organizational Life*, San Francisco, CA: Jossey-Bass Publishers, pp. 197–222.
- Article 19 (2006), *The Impact of UK Anti-Terror Laws on Freedom of Expression: Submission to ICJ Panel of Eminent Jurists on Terrorism, Counter-Terrorism and Human Rights*, London, <http://www.article19.org>.
- Aryee, S., P.S. Budhwar and Z.X. Chen (2002), 'Trust as a mediator of the relationship between organizational justice and work outcomes: test of a social exchange model', *Journal of Organizational Behaviour*, **23**(3), 267–85.
- Asian Economic News* (3 July 2000), 'Australia Prepares for 10% Consumption Tax'.
- Australian and New Zealand Banking Group (2004), 'ATO crackdown nets property tax cheats', *Home Essentials*, Issue 16, November/

- December, <http://www.anz.com/aus/promo/Homeessentials016/Eco1.asp>, 12 January 2008.
- Australian Financial Review* (11 November 2005), 'Big Boots to Fill at Tax Office', Editorial.
- Australian Taxation Office (2002a), *Compliance Program 2002–03*, Canberra: Australian Taxation Office.
- Australian Taxation Office (2002b), *Taxation Statistics: A Summary of Taxation, Superannuation and Industry Benchmark Statistics 1999–2000 and 2000–01*, Canberra: Australian Taxation Office.
- Australian Taxation Office (2002c), '87% of Mass Marketed Scheme Investors Accept Tax Office Settlement Offer', Canberra: Media Release 2002/55.
- Australian Taxation Office (2003a), *Compliance Program 2003–04*, Canberra: Australian Taxation Office.
- Australian Taxation Office (2003b), *Taxpayers' Charter – in Detail*, Canberra: Australian Taxation Office.
- Australian Taxation Office (2003c), *Making It Easier to Comply*, Canberra: Australian Taxation Office.
- Australian Taxation Office (2004a), *Making It Easier to Comply: The Easier, Cheaper and More Personalised Program*, Canberra: Australian Taxation Office.
- Australian Taxation Office (2004b), *Compliance Program 2004–05*, Canberra: Australian Taxation Office.
- Australian Taxation Office (2005), *Compliance Program 2005–06*, Canberra: Australian Taxation Office.
- Australian Taxation Office (2007), *Taxpayers' Charter – What You Need to Know*, Canberra: Australian Taxation Office.
- Avery Jones, J. (1996), 'Tax law: rules or principles', *Fiscal Studies*, **17**(3), 63–89.
- Avi-Yonah, R.S. (2000), 'Globalization, tax competition, and the fiscal crisis of the welfare state', *Harvard Law Review*, **113**(7), 1575–676.
- Ayres, Ian and John Braithwaite (1992), *Responsive Regulation: Transcending the Deregulation Debate*, New York: Oxford University Press.
- Babbitt, Susan E. (1996), *Impossible Dreams: Rationality, Integrity and Moral Imagination*, Boulder, CO: Westview Press.
- Bandura, Albert (1977), *Social Learning Theory*, Englewood Cliffs, NJ: Prentice-Hall.
- Bandura, Albert (1986), *Social Foundations of Thought and Action: A Social Cognitive Theory*, Englewood Cliffs, NJ: Prentice-Hall.
- Bandura, A. (1989), 'Human agency in social cognitive theory', *American Psychologist*, **44**(9), 1175–84.

- Bandura, A. (1999), 'Moral disengagement in the preparation of inhumanities', *Personality and Social Psychology Review*, **3**(3), 193–209.
- Bandura, A., C. Barbaranelli, G. Caprara and C. Pastorelli (1996), 'Mechanisms of moral disengagement in the exercise of moral agency', *Journal of Personality and Social Psychology*, **71**(2), 364–74.
- Bardach, Eugene and Robert A. Kagan (1982), *Going by the Book: The Problem of Regulatory Unreasonableness*, Philadelphia, PA: Temple University Press.
- Barling, J. and M. Phillips (1993), 'Interactional, formal, and distributive justice in the workplace: an exploratory study', *Journal of Psychology*, **127**(6), 649.
- Barry, Paul (1993), *The Rise and Rise of Kerry Packer*, New York: Bantam.
- BBC News* (25 May 2007), 'Chinese Challenge One-Child Policy', reporter James Reynolds.
- BBC News* (1 November 2007), 'Does New Zealand Face a Terror Threat?', reporter Colin Peacock.
- Beams, J., R. Brown and L. Killough (2003), 'An experiment testing the determinants of non-compliance with insider trading laws', *Journal of Business Ethics*, **45**(4), 309–23.
- Beck, Ulrich (1999), *World Risk Society*, Cambridge: Polity Press.
- Benjamin, M. (1990), *Splitting the Difference: Compromise and Integrity in Ethics and Politics*, Lawrence, KS: University Press of Kansas.
- Benson, M.L. (1990), 'Emotions and adjudication: status degradation among white-collar criminals', *Justice Quarterly*, **7**(3), 515–28.
- Bentham, Jeremy (1995 [1787]), *The Panopticon Writings*, London: Verso.
- Bentley, D. (2003), 'Influence from the shadows: the OECD, the shape of domestic tax policy and lessons for federal systems', *Revenue Law Journal*, **13**(1), 128–46.
- Bentley, Duncan (2007), *Taxpayers' Rights: Theory, Origin and Implementation*, Alphen aan den Rijn: Kluwer Law International.
- Berman, E.M. (1997), 'Dealing with cynical citizens', *Public Administration Review*, **57**(2), 105–12.
- Bernstein, Marver H. (1955), *Regulating Business by Independent Commission*, Princeton, NJ: Princeton University Press.
- Bevir, M. (2006), 'Democratic governance: systems and radical perspectives', *Public Administration Review*, **66**(3), 426–36.
- Bies, R.J. and J.F. Moag (1986), 'International justice communication criteria of fairness', in R.J. Lewicki, B.H. Sheppard and M.H. Bazerman (eds), *Research on Negotiations in Organizations*, Greenwich, CT: JAI Press, pp. 43–55.

- Bikhchandani, S. and S. Sharma (2000), 'Herd behavior in financial markets—a review', IMF Working Papers 00/48, International Monetary Fund.
- Black, Donald (1976), *The Behavior of Law*, New York: Academic Press.
- Black, J. (1998), 'Talking about regulation', *Public Law*, Spring, 77–105.
- Black, J. (2002), 'Regulatory conversations', *Journal of Law and Society*, **29**(1), 166–96.
- Blamey, R. and V. Braithwaite (1997), 'The validity of the security–harmony social values model in the general population', *Australian Journal of Psychology*, **49**(2), 71–7.
- Blodgett, J.G., D.J. Hill and S.S. Tax (1997), 'The effects of distributive, procedural, and interactional justice on postcomplaint behaviour', *Journal of Retailing*, **73**(2), 185–210.
- Bloomfield, D., K. Collins, C. Fry and R. Munton (2001), 'Deliberation and inclusion: Vehicles for increasing trust in UK public governance?', *Environment and Planning C: Government and Policy*, **19**(4), 501–13.
- Body, J. (2008), 'Design in the Australian Taxation Office', *Design Issues*, **24**(1), 55–67.
- Bogardus, Emory S. (1928), *Immigration and Race Attitudes*, Boston, MA: D.C. Heath & Co.
- Bourdieu, Pierre (1984), *Distinction: A Social Critique of the Judgement of Taste*, Cambridge, MA: Harvard University Press.
- Bourdieu, Pierre (1986), 'The forms of social capital', in John G. Richardson (ed.), *Handbook of Theory and Research for the Sociology of Education*, New York: Greenwood Press, pp. 241–58.
- Bourdieu, Pierre and Jean-Claude Passeron (1990), *Reproduction in Education, Society and Culture*, London: Sage.
- Braithwaite, John (1985), *To Punish or Persuade: Enforcement of Coal Mine Safety*, Albany, NY: State University of New York Press.
- Braithwaite, John (1989), *Crime, Shame and Reintegration*, Cambridge: Cambridge University Press.
- Braithwaite, John (2002), *Restorative Justice and Responsive Regulation*, New York: Oxford University Press.
- Braithwaite, John (2003), 'Through the eyes of the advisers: a fresh look at high wealth individuals', in Valerie Braithwaite (ed.), *Taxing Democracy: Understanding Tax Avoidance and Evasion*, Aldershot: Ashgate, pp. 245–70.
- Braithwaite, John (2005), *Markets in Vice, Markets in Virtue*, Sydney: The Federation Press.
- Braithwaite, John (2008), *Regulatory Capitalism: How It Works, Ideas for Making it Work Better*, Cheltenham, UK and Northampton, MA, USA: Edward Elgar.

- Braithwaite, John and Peter Drahos (2000), *Global Business Regulation*, Cambridge: Cambridge University Press.
- Braithwaite, J. and T. Makkai (1991), 'Testing an expected utility model of corporate deterrence', *Law and Society Review*, **25**(1), 7–39.
- Braithwaite, J. and T. Makkai (1994), 'Trust and compliance', *Policing and Society*, **4**(1), 1–12.
- Braithwaite, John and Philip Pettit (1990), *Not Just Deserts : A Republican Theory of Criminal Justice*, Oxford: Clarendon Press.
- Braithwaite, John, Judith Healy and Kathryn Dwan (2005), *The Governance of Health Safety and Quality: A Discussion Paper*, Canberra: Commonwealth of Australia.
- Braithwaite, John, Toni Makkai and Valerie Braithwaite (2007), *Regulating Aged Care: Ritualism and the New Pyramid*, Cheltenham, UK and Northampton, MA, USA: Edward Elgar.
- Braithwaite, V. (1982), 'The structure of social values: validation of Rokeach's two-value model', *British Journal of Social Psychology*, **21**, 203–11.
- Braithwaite, V. (1987), 'The development of a new measure of neuroticism based on the EASI-III temperament survey', *Psychological Medicine*, **17**, 217–25.
- Braithwaite, Valerie (1992), *First Steps: Business Reactions to Implementing the Affirmative Action Act. A Report to the Affirmative Action Agency*, Canberra: Research School of the Social Sciences, Australian National University.
- Braithwaite, V. (1993), 'The Australian government's affirmative action legislation: achieving social change through human resource management', *Law and Policy*, **15**(4), 327–54.
- Braithwaite, V. (1994), 'Beyond Rokeach's equality–freedom model: two dimensional values in a one dimensional world', *Journal of Social Issues*, **50**(4), 67–94.
- Braithwaite, V. (1995), 'Games of engagement: postures within the regulatory community', *Law and Policy*, **17**(3), 225–55.
- Braithwaite, V. (1997), 'Harmony and security value orientations in political evaluation', *Personality and Social Psychology Bulletin*, **23**(4), 401–14.
- Braithwaite, Valerie (1998a), 'Designing the process of workplace change through the Affirmative Action Act', in Moira Gatens and Alison Mackinnon (eds), *Gender and Institutions*, Cambridge: Cambridge University Press, pp. 107–28.
- Braithwaite, V. (1998b), 'The value balance model of political evaluations', *British Journal of Psychology*, **89**(2), 223–47.
- Braithwaite, V. (1998c), 'The value orientations underlying liberalism–conservatism', *Personality and Individual Differences*, **25**(3), 575–89.

- Braithwaite, Valerie (1998d), 'Communal and exchange trust norms: their value base and relevance to institutional trust', in Valerie Braithwaite and Margaret Levi (eds), *Trust and Governance*, New York: Russell Sage Foundation, pp. 46–74.
- Braithwaite, Valerie (2001), 'The Community Hopes, Fears and Actions Survey: goals and measures', Centre for Tax System Integrity Working Paper 2, Australian National University, <http://ctsi/publications/WP/2.pdf>.
- Braithwaite, Valerie (2003a), 'Dancing with tax authorities: motivational postures and non-compliant actions', in Valerie Braithwaite (ed.), *Taxing Democracy: Understanding Tax Avoidance and Evasion*, Aldershot, UK: Ashgate, pp. 15–40.
- Braithwaite, Valerie (2003b), 'Tax system integrity and compliance: the democratic management of the tax system', in Valerie Braithwaite (ed.), *Taxing Democracy: Understanding Tax Avoidance and Evasion*, Aldershot: Ashgate, pp. 271–90.
- Braithwaite, V. (2003c), 'Perceptions of who's not paying their fair share', *Australian Journal of Social Issues*, **38**(3), 335–62.
- Braithwaite, V. (2007), 'Responsive regulation and taxation: introduction', *Law and Policy*, **29**(1), 3–10.
- Braithwaite, V. and R. Blamey (1998), 'Consensus, stability and meaning in abstract social values', *Australian Journal of Political Science*, **33**(3), 373–90.
- Braithwaite, V. and J. Braithwaite (2006), 'Democratic sentiment and cyclical markets in vice', *British Journal of Criminology*, **46**, 1110–27.
- Braithwaite, V. and H.G. Law (1985), 'The structure of human values: testing the adequacy of the Rokeach value survey', *Journal of Personality and Social Psychology*, **49**(1), 250–63.
- Braithwaite, Valerie and Monika Reinhart (2005a), 'Preliminary findings and codebook for the Australian Tax System – Fair or Not Survey', Centre for Tax System Integrity Working Paper 79, Australian National University, <http://ctsi.anu.edu.au/publications/WP/WPlist.html>.
- Braithwaite, Valerie and Monika Reinhart (2005b), 'Preliminary findings and codebook for the How Fair, How Effective Survey: The Collection and Use of Taxation in Australia', Centre for Tax System Integrity Working Paper 84, Australian National University, <http://ctsi.anu.edu.au/publications/WP/WPlist.html>.
- Braithwaite, Valerie and Michael Wenzel (2008), 'Integrating explanations of tax evasion and avoidance', in Alan Lewis (ed.), *Psychology and Economic Behaviour*, Cambridge: Cambridge University Press, pp. 304–31.
- Braithwaite, V., J. Braithwaite, D. Gibson and T. Makkai (1994),

- 'Regulatory styles, motivational postures and nursing home compliance', *Law and Policy*, **16**(4), 363–94.
- Braithwaite, Valerie, Monika Reinhart, Malcolm Mearns and Rochelle Graham (2001), 'Preliminary findings from the Community Hopes, Fears, and Actions Survey', Centre for Tax System Integrity Working Paper No 3, Australian National University, <http://ctsi/publications/WP/3.pdf>.
- Braithwaite, Valerie, Eliza Ahmed, Brenda Morrison and Monika Reinhart (2003), 'Researching prospects for restorative justice practice in schools: The Life at School Survey 1996–1999', in Lode Walgrove (ed.), *Repositioning Restorative Justice: Restorative Justice, Criminal Justice and Social Context*, Cullompton, UK: Willan Publishing, pp. 165–85.
- Braithwaite, Valerie, Tony Hodges and Beth Lyons (2006), *Trust, Hope and Democracy Project, Progress Report No. 1*, Australian National University, <http://demgov/publications/reports/ProgressReportNo1Dec2006VersionForWeb01.5.07.pdf>.
- Braithwaite, V., K. Murphy and M. Reinhart (2007), 'Taxation threat, motivational postures, and responsive regulation', *Law and Policy*, **29**(1), 137–58.
- Brand, P. (1996), 'Compliance: a 21st century approach', *National Tax Journal*, **49**(3), 413–19.
- Brehm, Sharon S. and Jack W. Brehm (1981), *Psychological Reactance: A Theory of Freedom and Control*, New York: Academic Press.
- Brooks, Neil (1998), 'The challenge of tax compliance: globalization, information technology and mobility', in Chris Evans and Abe Greenbaum (eds), *Tax Administration: Facing the Challenge of the Future*, St Leonards, NSW: Prospect Media Pty Ltd, pp. 7–33.
- Burgess, R.L. and R.L. Akers (1966), 'A differential association-reinforcement theory of criminal behavior', *Social Problems*, **14**(2), 128–47.
- Burgess, R. and N. Stern (1993), 'Taxation and development', *Journal of Economic Literature*, **31**(2), 762–830.
- Burton, Mark (2007), 'Chaos, rhetoric and the legitimization of "democratic" government – a critical review of Australia's tax legislative process', paper presented at the RegNet Seminar Series, Regulatory Institutions Network, Australian National University, 10 April.
- Byrne, Barbara M. (2001), *Structural Equation Modelling with Amos: Basic Concepts, Applications, and Programming*, Mahwah, NJ: Lawrence Erlbaum.
- Calhoun, C. (1995), 'Standing for something', *The Journal of Philosophy*, **92**(5), 235–60.
- Canada Revenue Agency (2003a), *Our Fairness Edge*, <http://www.cra-arc.gc.ca/agency/fairness/pledge-e.html>.

- Canada Revenue Agency (2003b), *Fairness and Client Rights: An Overview*, <http://www.cra-arc.gc.ca/agency/fairness/menu-e.html>.
- Cartwright, Sophie (2009), *Policy, Obligation and Justice in Australia's Tobacco Growing Industry*, PhD Thesis, Regulatory Institutions Network, Canberra: Australian National University (forthcoming).
- Carver, Charles S. and Michael F. Scheier (1998), *On the Self-Regulation of Behavior*, Cambridge: Cambridge University Press.
- Carver, C.S., M.F. Scheier and J.K. Weintraub (1989), 'Assessing coping strategies: a theoretically based approach', *Journal of Personality and Social Psychology*, **56**(2), 267–83.
- Cash Economy Task Force (1998), *Improving Tax Compliance in the Cash Economy*, Canberra: Australian Taxation Office.
- Centre for Tax Policy and Administration (2001), *Principles for Good Tax Administration, Practice Note GAP001*, OECD Tax Guidance Series, Paris: Organisation for Economic Co-operation and Development, <http://www.oecd.org/dataoecd/34/39/1907918.pdf>.
- Centre for Tax Policy and Administration (2003), *Taxpayers' Rights and Obligations, Practice Note GAP002*, OECD Tax Guidance Series, Paris: Organisation for Economic Cooperation and Development, <http://www.oecd.org/dataoecd/24/52/17851176.pdf>.
- Centre for Tax Policy and Administration (2006), *Fundamental Reform of Personal Income Tax*, OECD Tax Policy Studies No. 13, Paris: Organisation for Economic Co-operation and Development, <http://titania.sourceoecd.org>.
- China Daily* (14 February 2006), 'China: Drug Bid to Beat Child Ban'.
- Chong, A. (2006), 'Anti-terror laws and the Muslim community: where does terror end and security begin?', *Borderlands*, **5**(1).
- Clegg, Stuart (1975), *Power, Rule and Domination: A Critical and Empirical Understanding of Power in Sociological Theory and Organizational Life*, New York: Routledge.
- www.cnn.com (16 September 2001), 'Bush Vows to Rid the World of "Evil-Doers"', reporter Manuel Perez-Rivas.
- Cohen, Albert K. (1955), *Delinquent Boys: The Culture of the Gang*, Glencoe, IL: Free Press.
- Cohen, A.K. (1965), 'The sociology of the deviant act: anomie theory and beyond', *American Sociological Review*, **30**(1), 5–14.
- Cohen, Albert K. (1966), *Deviance and Control*, Englewood Cliffs, NJ: Prentice-Hall.
- Cohen, D. and R.E. Nisbett (1997), 'Field experiments examining the culture of honour: the role of institutions in perpetuating norms about violence', *Personality and Social Psychology Bulletin*, **23**(11), 1188–99.

- Cohen, Stanley (2001), *States of Denial: Knowing About Atrocities and Suffering*, Cambridge: Polity.
- Cohen-Charash, Y. and P.E. Spector (2001), 'The role of justice in organizations: a meta-analysis', *Organizational Behaviour and Human Decision Processes*, **86**(2), 278–321.
- Coleman, C. and L. Freeman (1997), 'Cultural foundations of taxpayer attitudes to voluntary compliance', *Australian Tax Forum*, **13**(3), 311–36.
- Coleman, J. (1987), 'Toward an integrated theory of white-collar crime', *American Journal of Sociology*, **93**(2), 406–39.
- The Commission on Taxation and Citizenship (2000), *Paying for Progress: A New Politics of Tax for Public Spending*, London: The Fabian Society.
- Commissioner of Taxation (2001), *Annual Report 2000–01*, Canberra: Australian Taxation Office.
- Commissioner of Taxation (2002), 'Listening to the community: easier, cheaper, more personalised', paper presented at the Address to the American Chamber of Commerce, 14 March.
- Commissioner of Taxation (2003), *Annual Report 2002–2003*, Canberra: Australian Taxation Office.
- Commissioner of Taxation (2006), 'The Australian approach to GST', paper presented at the Twenty Years of GST: The Best Path Forward, Wellington, New Zealand, 16–18 November.
- Commissioner of Taxation (2007), 'Compliance program 2007–08: meeting the challenges of a changing environment', speech presented in Sydney, 16 August 2007, <http://www.ato.gov.au>.
- Committee of Fiscal Affairs (1990), *Taxpayer Rights and Obligations – A Survey of the Legal Situation in OECD Countries*, Paris: Organisation for Economic Cooperation and Development.
- Comstock, Amy (2001), 'Maintaining government integrity: the perspective of the U.S. Office of Government Ethics', paper presented at the Global Forum II Law Enforcement Workshop, The Hague, Netherlands, 29 May.
- Conference Board of Canada (1998), *At the Heart of Fairness: Achieving Revenue Canada's Commitment to Fairness through Service*, Canada: The Conference Board of Canada.
- Cooley, Charles H. (1902), *Human Nature and the Social Order*, New York: Scribner's.
- Cressey, Donald R. (1953), *Other People's Money: A Study in the Social Psychology of Embezzlement*, Glencoe, IL: The Free Press.
- Crockenberg, S. and C. Litman (1990), 'Autonomy as competence in 2-year-olds: maternal correlates of child defiance, compliance, and self-assertion', *Developmental Psychology*, **26**(6), 961–71.

- Cropanzano, R., C.A. Prehar and P.Y. Chen (2002), 'Using social exchange theory to distinguish procedural from interactional justice', *Group and Organizational Management*, **27**(3), 324–51.
- Cross, S. and H. Markus (1991), 'Possible selves across the life span', *Human Development*, **34**(4), 230–55.
- Crush, J. (1985), 'Colonial coercion and the Swazi tax revolt of 1903–1907', *Political Geography Quarterly*, **4**(3), 179–90.
- Culbert, S.A. and J.J. McDonough (1988), 'Organizational alignments, schisms, and high-integrity managerial behavior', in Suresh Srivastva (ed.), *Executive Integrity: The Search for High Human Values in Organizational Life*, San Francisco, CA: Jossey-Bass Publishers, pp. 223–42.
- Cullis, J.G. and A. Lewis (1997), 'Why people pay taxes: from a conventional economic model to a model of social convention', *Journal of Economic Psychology*, **18**(2/3), 305–21.
- Cummings, L.L. and P. Bromiley (1996), 'The Organizational Trust Inventory (OTI): development and validation', in R.M. Kramer and T.R. Tyler (eds), *Trust in Organizations: Frontiers of Theory and Research*, Thousand Oaks, CA: Sage, pp. 302–30.
- Dahl, Robert A. (1990), *Democracy and Its Critics*, New Haven, CT: Yale University Press.
- Davion, V. (1991), 'Integrity and radical change', in Claudia Card (ed.), *Feminist Ethics*, Lawrence, KS: University of Kansas Press, pp. 180–92.
- Day, Carla L. (2006), *The Role of Values in Employee Decision Making in the Australian Department of Defence*, PhD thesis, Regulatory Institutions Network, Canberra: Australian National University.
- Dean, P., T. Keenan and F. Kenney (1980), 'Taxpayers' attitudes to income tax evasion: an empirical study', *British Tax Review*, **28**, 28–44.
- Deutsch, Morton (1973), *The Resolution of Conflict*, New Haven, CT: Yale University Press.
- DiMaggio, P.J. and W.W. Powell (1983), 'The iron cage revisited: institutional isomorphism and collective rationality in organizational fields', *American Sociological Review*, **48**(2), 147–60.
- Douglas, Mary (1986), *How Institutions Think*, Syracuse, NY: Syracuse University Press.
- Dryzek, J.S. (1983), 'Don't toss coins in garbage cans: a prologue to policy design', *Journal of Public Policy*, **3**(4), 345–68.
- Dryzek, John S. (1990), *Discursive Democracy: Politics, Policy, and Political Science*, Cambridge: Cambridge University Press.
- Dryzek, J. (1994), 'Australian discourses of democracy', *Australian Journal of Political Science*, **29**(2), 221–39.
- Dryzek, J.S. and J. Berejikian (1993), 'Reconstructive democratic theory', *American Political Science Review*, **87**(1), 48–60.

- Dryzek, J.S. and V.A. Braithwaite (2000), 'On the prospects for democratic deliberation: values analysis applied to Australian politics', *Political Psychology*, **21**(2), 241–66.
- Durkheim, Emile (1952), *Suicide: A Study in Sociology*, London: Routledge & Kegan Paul.
- Edelman, L.B., S. Petterson, E. Chambliss and H.S. Erlanger (1991), 'Legal ambiguity and the politics of compliance: affirmative action officer's dilemma', *Law and Policy*, **13**(1), 73–97.
- Eisenstein, Hester (1996), *Inside Agitators: Australian Femocrats and the State*, Philadelphia, PA: Temple University Press.
- Elias, Norbert (1978), *The History of Manners: The Civilizing Process: Volume I*, New York: Pantheon Books.
- English, H.B. and A.C. English (1958), *A Comprehensive Dictionary of Psychological and Psychoanalytical Terms*, London: Longmans.
- Epstein, S. (1973), 'The self-concept revisited: or a theory of a theory', *American Psychologist*, **28**(5), 404–16.
- Erard, B. (1993), 'Taxation with representation: an analysis of the role of tax practitioners in tax compliance', *Journal of Public Economics*, **52**(2), 163–97.
- Evans, C. (2005), 'Avoiding the issue: countering the termites in the Australian tax system', *Australian Review of Public Affairs*, 12 September, <http://www.australianreview.net/digest/2005/09/evans.html>.
- Feld, Lars P. and Bruno S. Frey (2005), *Tax Compliance as the Result of a Psychological Contract: The Role of Incentives and Responsive Regulation*, Centre for Tax System Integrity Working Paper 76, Canberra: Australian National University.
- Feld, L.P. and B.S. Frey (2007), 'Tax compliance as the result of a psychological tax contract: the role of incentives and responsive regulation', *Law and Policy*, **29**(1), 102–20.
- Fishbein, Martin and Icek Ajzen (1975), *Belief, Attitude, Intention, and Behavior*, Reading, MA: Addison-Wesley.
- Forsyth, N.H.M. (1981), 'Tax avoidance and the responsibility of the professional legal adviser', *The Australian Law Journal*, **55**(8), 582–9.
- Foucault, Michel (1977), *Discipline and Punish: The Birth of the Prison*, London: Allen Lane.
- Frederickson, George, H. and Richard K. Ghere (2005), *Ethics in Public Management*, Armonk, NY: M.E. Sharpe.
- Freedman, J. (2004), 'Defining taxpayer responsibility: in support of a general anti-avoidance principle', *British Tax Review*, **2004**(4), 332–57.
- Freeman, J. (2002), 'Tax, crime and human rights', *British Tax Review*, **2002**(6), 445.

- Freiberg, A. (1988), 'Ripples from the bottom of the harbour: some social ramifications of taxation fraud', *Criminal Law Journal*, **12**, 136–92.
- Freiberg, A. (1990), 'Reconceptualizing tax sanctions', *Australian Tax Forum*, **7**(1), 1–24.
- Frey, Bruno S. (1997), *Not Just for the Money: An Economic Theory of Personal Motivation*, Cheltenham, UK and Lyme, USA: Edward Elgar.
- Frey, Bruno S. (2003), 'The role of deterrence and tax morale in taxation in the European Union', paper presented at the Jelle Zijlstra Lecture, Netherlands Institute for Advanced Study in the Humanities and Social Sciences (NIAS), 29 November 2002, http://www.nias.knaw.nl/en/new_3/new_1/new_12.
- Frey, Bruno S. and Lars P. Feld (2001), 'The tax authority and the taxpayer: an exploratory analysis', paper presented at the Second International Conference on Taxation, Centre for Tax System Integrity, Australian National University, Canberra, 10–11 December.
- Fromm, Erich (1947), *Man for Himself: An Inquiry into the Psychology of Ethics*, New York: Rinehart & Co.
- Fromm, Erich (2005), *The Art of Listening*, New York: Continuum International Publishing Group.
- Fung, A. (2004), 'Deliberation's darker side: six questions for Iris Marion Young and Jane Mansbridge', *National Civic Review*, **93**(4), 47–54.
- Galanter, M. (1974), 'Why the "haves" come out ahead: speculations on the limits of legal change', *Law and Society Review*, **9**(1), 95–160.
- Gamson, William A. (1968), *Power and Discontent*, Homewood, IL.: The Dorsey Press.
- Geertz, Clifford (1973), *The Interpretation of Cultures*, New York: Basic Books.
- Geis, Gilbert (1967), 'The heavy electrical equipment antitrust cases of 1961', in Marshall B. Clinard and Richard Quinney (eds), *Criminal Behavior Systems: A Typology*, New York: Holt, Rinehart & Winston, pp. 139–50.
- Geis, Gilbert and Ivan Bunn (1997), *A Trial of Witches: A Seventeenth-Century Witchcraft Prosecution*, New York: Routledge.
- Gibson, J.L. (1991), 'Institutional legitimacy, procedural justice, and compliance with supreme court decisions: a question of causality', *Law and Society Review*, **25**(3), 631–6.
- Giddens, Anthony (1984), *The Constitution of Society*, Cambridge: Polity Press.
- Giddens, Anthony (1998), 'Risk society: the context of British politics', in Jane Franklin (ed.), *The Politics of Risk Society*, Cambridge: Polity Press, pp. 23–34.
- Gladwell, Malcolm (2000), *The Tipping Point*, Boston, MA: Little Brown.

- Glaser, Daniel (1978), *Crime in Our Changing Society*, New York: Holt, Rinehart, & Winston.
- Gobert, James and Maurice Punch (2007), 'Because they can: motivations and intent of white-collar criminals', in Henry N. Pontell and Gilbert Geis (eds), *International Handbook of White-Collar and Corporate Crime*, New York: Springer, pp. 98–122.
- Goffman, E. (1956), 'Embarrassment and social organization', *The American Journal of Sociology*, **62**(3), 264–71.
- Goffman, Erving (1963), *Stigma: Notes on the Management of Spoiled Identity*, Englewood Cliffs, NJ: Prentice-Hall.
- Goffman, Erving (1969), *Where the Action Is: Three Essays*, London: Allen Lane.
- Goffman, E. (1983), 'The interaction order: American Sociological Association, 1982 Presidential Address', *American Sociological Review*, **48**(1), 1–17.
- Goleman, Daniel (1995), *Emotional Intelligence*, New York: Bantam Books.
- Goodin, Robert E. (1996), 'Institutions and their design', in Robert E. Goodin (ed.), *The Theory of Institutional Design*, Cambridge: Cambridge University Press, pp. 1–53.
- Gordon, Ray D. (2007), *Power, Knowledge and Domination*, Frederiksberg, Denmark: Copenhagen Business School Press.
- Gorsuch, R.L. and J. Ortberg (1983), 'Moral obligation and attitudes: their relation to behavioral intentions', *Journal of Personality and Social Psychology*, **44**(5), 1025–28.
- Gottfredson, Michael and Travis Hirschi (1990), *A General Theory of Crime*, Stanford: Stanford University Press.
- Grabosky, P. (1995a), 'Counterproductive regulation', *International Journal of the Sociology of Law*, **23**(4), 347–69.
- Grabosky, P.N. (1995b), 'Using non-governmental resources to foster regulatory compliance', *Governance*, **8**(4), 527–50.
- Grabosky, P.N. (1997), 'Inside the pyramid: towards a conceptual framework for the analysis of regulatory systems', *International Journal of the Sociology of Law*, **25**(3), 195–201.
- Grabosky, Peter (2007), *Electronic Crime*, Upper Saddle River, NJ: Pearson-Prentice Hall.
- Grabosky, Peter and John Braithwaite (1986), *Of Manners Gentle: Enforcement Strategies of Australian Business Regulatory Agencies*, Melbourne, Australia: Oxford University Press.
- Gramsci, Antonio (1973), *Letters from Prison*, New York: Harper and Row.
- Grasmick, H.G. and R.J. Bursik Jr (1990), 'Conscience, significant others, and rational choice: extending the deterrence model', *Law and Society Review*, **24**(3), 837–61.

- Grasmick, H.G. and W.J. Scott (1982), 'Tax evasion and mechanisms of social control: a comparison with grand and petty theft', *Journal of Economic Psychology*, **2**(3), 213–30.
- Grbich, Y. (1976), 'Posing critical questions about tax avoidance', *University of New South Wales Law Journal*, **1**(3/4), 211–40.
- Greenbaum, Abe (1998), 'United States Taxpayer Bill of Rights 1, 2 and 3: A Path to the Future or Old Whine in New Bottles', in Duncan Bentley (ed.), *Taxpayers' Rights: An International Perspective*, Bond University: Revenue Law Journal, pp. 347–79.
- Greenwald, A.G. (1980), 'The totalitarian ego: fabrication and revision of personal history', *American Psychologist*, **35**(7), 603–18.
- The Guardian* (31 October 2007), 'I Should Pay More Tax, Says US Billionaire Warren Buffett', reporter Andrew Clark.
- Gump, B.B. and J.A. Kulik (1997), 'Stress, affiliation, and emotional contagion', *Journal of Personality and Social Psychology*, **75**(2), 305–19.
- Gunningham, Neil (1993), 'Thinking about regulatory mix: regulating occupational health and safety, futures markets and environmental law', in Peter Grabosky and John Braithwaite (eds), *Business Regulation and Australia's Future*, Canberra, Australia: Australian Institute of Criminology, pp. 133–49.
- Gunningham, Neil (2007), *Mine Safety: Law, Regulation and Policy*, Sydney: Federation Press.
- Gunningham, Neil and Peter Grabosky (1998), *Smart Regulation: Designing Environmental Policy*, New York: Oxford University Press.
- Gunningham, Neil and Darren Sinclair (2002), *Leaders and Laggards: Next Generation Environmental Regulation*, Sheffield: Greenleaf Publishing.
- Gunningham, Neil, Robert A. Kagan and Dorothy Thornton (2003), *Shades of Green: Business, Regulation, and Environment*, Stanford, CA: Stanford University Press.
- Habermas, Jürgen (1987), *The Theory of Communicative Action II: Lifeworld and System*, Boston, MA: Beacon.
- Habermas, Jürgen (1996), *Between Facts and Norms: Contributions to a Discourse Theory of Law and Democracy*, Cambridge: Polity Press.
- Hagan, J. (1997), 'Defiance and despair: subcultural and structural linkages between delinquency and despair in the life course', *Social Forces*, **76**(1), 119–34.
- Hagan, J., G. Heffler, G. Classen, K. Boehnke and H. Merckens (1998), 'Subterranean sources of subcultural delinquency beyond the American dream', *Criminology*, **36**(2), 309–42.
- Halfon, Mark S. (1989), *Integrity: A Philosophical Inquiry*, Philadelphia, PA: Temple University Press.

- Hamilton, Clive (2007), *Scorcher: The Dirty Politics of Climate Change*, Melbourne: Black Inc.
- Hamilton, S. (2003), 'Putting the client first: the emerging Copernican revolution of tax administration', *Tax Notes International*, **29**(6), 569–76.
- Harris, Nathan (2001), 'Shaming and shame: regulating drink driving', in Eliza Ahmed, Nathan Harris, John Braithwaite and Valerie Braithwaite (eds), *Shame Management through Reintegration*, Cambridge: Cambridge University Press, pp. 73–207.
- Harris, N. (2007), 'Shame, ethical identity and conformity: lessons from research on the psychology of social influence', Regulatory Institutions Network Occasional Paper 12, Australian National University, <http://ctsi.anu.edu.au/publications/OccPaper12.pdf>.
- Harris, N. and J. McCrae (2005), 'Perceptions of tax and participation in the cash economy: examining the role of motivational postures in small businesses', Regulatory Institutions Network Working Paper 80, Australian National University, <http://ctsi.anu.edu.au/publications/WP/WPlist.html>.
- Harrison, R. (1988), 'Quality of service: a new frontier for integrity in organizations', in Suresh Srivastva (ed.), *Executive Integrity: The Search for High Human Values in Organizational Life*, San Francisco, CA: Jossey-Bass Publishers, pp. 45–67.
- Hasseldine, J. and Z. Li (1999), 'More tax evasion research required in new millennium', *Crime, Law and Social Change*, **31**(2), 91–104.
- Hawkins, Keith (1984), *Environment and Enforcement: Regulation and the Social Definition of Pollution*, Oxford: Clarendon Press.
- Hawkins, Keith (2002), *Law as Last Resort: Prosecution Decision-Making in a Regulatory Agency*, Oxford: Oxford University Press.
- Heimer, Carol A. (1998), 'The routinization of responsiveness: regulatory compliance and the construction of organizational routines', paper presented at the Law and Society Annual Meeting, Aspen, Colorado, 4–7 June.
- Heimer, C.A. (2008), 'Thinking about how to avoid thought: deep norms, shallow rules, and the structure of attention', *Regulation and Governance*, **2**(1), 30–47.
- Hessing, D.J., H. Elffers, H.S.J. Robben and P. Webley (1992), 'Does deterrence deter? Measuring the effect of deterrence on tax compliance in field studies and experimental studies', in Joel Slemrod (ed.), *Why People Pay Taxes: Tax Compliance and Enforcement*, Ann Arbor, MI: University of Michigan Press, pp. 291–305.
- Hite, P. (1997), 'Identifying and mitigating taxpayer non-compliance', *Australian Tax Forum*, **13**(2), 155–76.

- Hite, P.A. and G.A. McGill (1992), 'An examination of taxpayer preference for aggressive tax advice', *National Tax Journal*, **45**(4), 389–403.
- Hite, Peggy A., John Hasseldine, Abeer Al-Khoury, Simon James, Steve Toms and Marika Toumi (2003), 'Tax practitioners and tax compliance', in Andrew Lymer and David Salter (eds), *Contemporary Issues in Taxation Research*, Aldershot: Ashgate, pp. 17–44.
- Hobbes, Thomas (1968 [1651]), *Leviathan*, Aylesbury, UK: Penguin.
- Hobson, K. (2002), "'Say no to the ATO": the cultural politics of protest against the Australian Taxation Office', Centre for Tax System Integrity Working Paper No. 37, Australian National University, <http://ctsi/publications/WP/37.pdf>.
- Hobson, Kersty (2003), 'Championing the compliance model: from common sense to common action?', in Valerie Braithwaite (ed.), *Taxing Democracy: Understanding Tax Avoidance and Evasion*, Aldershot, UK: Ashgate, pp. 131–58.
- Hoffman, Martin (2000), *Empathy and Moral Development: Implications for Caring and Justice*, New York: Cambridge University Press.
- Hogg, Michael A. and Dominic Abrams (1988), *Social Identifications: A Social Psychology of Intergroup Relations and Group Processes*, London: Routledge.
- Hood, C. (1991), 'A public management for all seasons', *Public Administration Review*, **69**(1), 3–19.
- Hood, Christopher, Colin Scott, Oliver James, George Jones and Tony Travers (1999), *Regulation inside Government: Waste-Watchers, Quality Police, and Sleaze-Busters*, Oxford: Oxford University Press.
- Hornsey, M.J., L. Majkut, D.J. Terry and B.M. McKimmie (2003), 'On being loud and proud: non-conformity and counter-conformity to group norms', *The British Journal of Social Psychology*, **42**, 319–35.
- Hutter, Bridget (1997), *Compliance: Regulation and Environment*, Oxford: Clarendon Press.
- Inglehart, Ronald (1977), *The Silent Revolution: Changing Values and Political Styles among Western Publics*, Princeton, NJ: Princeton University Press.
- Inglehart, Ronald (1990), *Culture Shift in Advanced Industrial Society*, Princeton, NJ: Princeton University Press.
- Inglehart, Ronald (1997), *Modernization and Postmodernization: Cultural, Economic, and Political Change in 43 Societies*, Princeton, NJ: Princeton University Press.
- Inglehart, Ronald and Christian Welzel (2005), *Modernization, Cultural Change, and Democracy: The Human Development Sequence*, Cambridge: Cambridge University Press.

- IRS Customer Service Task Force (1997), *Report on the IRS: Reinvention, Recourse, Rights, Reform*, Washington, DC: IRS Customer Service Task Force.
- Irvin, R.A. and J. Stansbury (2004), 'Citizen participation in decision making: is it worth the effort?' *Public Administration Review*, **64**(1), 55–65.
- Jackson, B.R. and V.C. Milliron (1986), 'Tax compliance research: findings, problems, and prospects', *Journal of Accounting Literature*, **5**, 125–65.
- James, S. and C. Alley (1999), 'Tax compliance, self-assessment, and tax administration in New Zealand – is the carrot or the stick more appropriate to encourage compliance?', *New Zealand Journal of Taxation Law and Policy*, **5**(1), 3–14.
- James, S., K. Murphy and M. Reinhart (2004), 'The Taxpayers' Charter: a case study in tax administration', *Journal of Australian Taxation*, **7**(2), 336–56.
- James, William (1915), *Psychology: The Briefer Course*, New York: Holt.
- Joannou, Maroula and June Purvis (1998), *The Women's Suffragette Movement: New Feminist Perspectives*, Manchester and New York: Manchester University Press.
- Job, J. (2002), 'Preliminary findings from the "Community Participation and Citizenship" survey about trust and social capital', Centre for Tax System Integrity, Australian National University, <http://ctsi.anu.edu.au/research/trustcodebook.pdf>.
- Job, J. (2005), 'How is trust in government created?: it begins at home, but ends in the parliament', *Australian Review of Public Affairs*, **6**(1), 1–23.
- Job, Jenny and David Honaker (2003), 'Short-term experience with responsive regulation in the Australian Tax Office', in Valerie Braithwaite (ed.), *Taxing Democracy: Understanding Tax Avoidance and Evasion*, Aldershot, UK: Ashgate, pp. 111–30.
- Job, J. and M. Reinhart (2003), 'Trusting the tax office', *Australian Journal of Social Issues*, **38**(3), 307–34.
- Job, J., A. Stout and R. Smith (2007), 'Culture change in three taxation administrations: from command-and-control to responsive regulation', *Law and Policy*, **29**(1), 84–101.
- Johnston, Les and Clifford Shearing (2003), *Governing Security: Explorations in Policing and Justice*, London: Routledge.
- Joint Committee of Public Accounts (1993), *An Assessment of Tax: A Report on an Enquiry into the Australian Taxation Office*, Canberra: Australian Government Publishing Service.

- Jost, J.T. and O. Hunyady (2002), 'The psychology of system justification and the palliative function of ideology', *European Review of Social Psychology*, **13**, 111–53.
- Judd, Charles Hubbard (1926), *The Psychology of Social Institutions*, New York: The Macmillan Company.
- Kagan, Robert A. (1978), *Regulatory Justice: Implementing a Wage Freeze Policy*, New York: Russell Sage Foundation.
- Kagan, R.A. (1989), 'Editor's introduction: understanding regulatory enforcement', *Law and Policy*, **11**(2), 89–120.
- Kagan, Robert A. and John T. Scholz (1984), 'The "criminology of the corporation" and regulatory enforcement strategies', in Keith Hawkins and John M. Thomas (eds), *Enforcing Regulation*, The Hague: Kluwer–Nijhoff Publishing, pp. 67–95.
- Kalb, L.M. and R. Loeber (2003), 'Child disobedience and noncompliance: a review', *Pediatrics*, **111**(3), 641–52.
- Karlinsky, Stewart and Joseph Bankman (2002), 'Developing a theory of cash businesses tax evasion behavior and the role of their cash preparers', paper presented at the Fifth International Conference on Tax Administration, Australian Taxation Studies Program (ATAX), University of New South Wales, 4–5 April.
- Karstedt, S. (2006), 'Democracy, values, and violence: paradoxes, tensions, and comparative advantages of liberal inclusion', *Annals of the American Academy of Political and Social Science*, **605**, 50–81.
- Karstedt, S. and G. LaFree (2006), 'Democracy, crime and justice', *Annals of the American Academy of Political and Social Science*, **605**, 6–23.
- Kelman, H.C. (1958), 'Compliance, identification, and internalization: three processes of attitude change', *Journal of Conflict Resolution*, **2**(1), 51–60.
- Kelman, H.C. (1961), 'Processes of opinion change', *Public Opinion Quarterly*, **25**(1), 57–78.
- Kelman, Herbert C. and V. Lee Hamilton (1989), *Crimes of Obedience*, New Haven, CT: Yale University Press.
- Kettl, D.F. (2000), 'The transformation of governance: globalization, devolution, and the role of government', *Public Administration Review*, **60**(6), 488–97.
- King, Roger (2007), *The Regulatory State in an Age of Governance: Soft Words and Big Sticks*, Basingstoke, New York: Palgrave Macmillan.
- Kinsey, K.A. and H.G. Grasmick (1993), 'Did the tax reform act of 1986 improve compliance? Three studies of pre- and post-TRA compliance attitudes', *Law and Policy*, **15**(4), 293–325.
- Kirchler, E. (1999), 'Reactance to taxation: employers' attitudes towards taxes', *Journal of Socio-Economics*, **28**(2), 131–8.

- Kirchler, Erich (2007), *The Economic Psychology of Tax Behaviour*, Cambridge: Cambridge University Press.
- Klein, Naomi (2000), *No Logo*, London: Flamingo.
- Klepper, S. and D. Nagin (1989), 'The role of tax preparers in tax compliance', *Policy Sciences*, **22**(2), 167–94.
- Klepper, S., M. Mazur and D. Nagin (1991), 'Expert intermediaries and legal compliance: the case of tax preparers', *Journal of Law and Economics*, **34**(1), 205–29.
- Knight, J. and J. Johnson (1994), 'Aggregation and deliberation: on the possibility of democratic legitimacy', *Political Theory*, **22**(2), 277–96.
- Kornberg, A. and H.A. Clarke (1994), 'Beliefs about democracy and satisfaction with democratic government: the Canadian case', *Political Research Quarterly*, **47**(3), 537–63.
- La Piere, R. (1934), 'Attitudes vs actions', *Social Forces*, **13**(2), 230–37.
- LaFree, Gary (1998), *Losing Legitimacy: Street Crime and the Decline of Social Institutions in America*, Boulder, CO: Westview Press.
- Lareau, A. (2002), 'Invisible inequality: social class and child rearing in black families and white families', *American Sociological Review*, **67**(5), 747–76.
- Larsen, Arthur J. (1934), *Crusader and Feminist: Letters of Jane Grey Swisshelm 1858–1865*, St Paul, MN: Minnesota Historical Society.
- Lazarus, Richard S. and Susan Folkman (1984), *Stress, Appraisal and Coping*, New York: Springer.
- Lazarus, R.S., A. DeLongis, S. Folkman and R. Gruen (1985), 'Stress and adaptational outcomes: the problem of confounded measures', *American Psychologist*, **40**(7), 770–79.
- Levi, Margaret and Valerie Braithwaite (1998), 'Introduction', in Valerie Braithwaite and Margaret Levi (eds), *Trust and Governance*, New York: Russell Sage Foundation, pp. 1–5.
- Lewin, Kurt (1951), *Field Theory in Social Science: Selected Theoretical Papers*, New York: Harper & Row.
- Lewis, Alan (1982), *The Psychology of Taxation*, Oxford: Martin Robertson.
- Lewis, Helen B. (1971), *Shame and Guilt in Neurosis*, New York: International Universities Press.
- Lind, E. Allan and Tom R. Tyler (1988), *The Social Psychology of Procedural Justice*, New York: Plenum Press.
- Lipset, S.M. and W. Schneider (1987), 'The confidence gap during the Reagan years, 1981–1987', *Political Science Quarterly*, **102**(1), 1–23.
- Littlewood, Michael (2001), 'Taxation without representation: the history of Hong Kong's troublingly successful tax system', paper presented at

- the Joint meetings of the Law and Society Association and Research Committee on Sociology of Law of the International Sociological Association, Budapest, Hungary, 4–7 July.
- Long, Susan B. and Judyth A. Swingen (1988), 'The role of legal complexity in shaping taxpayer compliance', in Peter J. van Koppen (ed.), *Lawyers on Psychology and Psychologists on Law. Series on Law and Psychology, No. 1*, Lisse, Netherlands: Swets & Zeitlinger, pp. 127–46.
- Los Angeles Times* (12 May 2002), 'Political Comedian Will Durst Chronicles Life on the Road as He Tries to Amuse a Post-Sept. 11 Nation'.
- Lowndes, V., L. Pratchett and G. Stoker (2006), 'Diagnosing and remedying the failings of official participation schemes: the CLEAR framework', *Social Policy and Society*, 5(2), 281–91.
- Maguire, Peter, Monika Reinhart, Malcolm Mearns and Valerie Braithwaite (2007), *Trust, Hope and Democracy Project, Progress Report No. 2*, Canberra: Regulatory Institutions Network, Australian National University.
- Major, Brenda and Toni Schmader (2001), 'Legitimacy and the construal of social disadvantage', in John T. Jost and Brenda Major (eds), *The Psychology of Legitimacy: Emerging Perspectives on Ideology, Justice and Intergroup Relations*, Cambridge: Cambridge University Press, pp. 176–204.
- Makkai, T. and J. Braithwaite (1993), 'Praise, pride and corporate compliance', *International Journal of the Sociology of Law*, 21(1), 73–92.
- Makkai, T. and J. Braithwaite (1994a), 'Reintegrative shaming and compliance with regulatory standards', *Criminology*, 32(3), 361–83.
- Makkai, T. and J. Braithwaite (1994b), 'The dialectics of corporate deterrence', *Journal of Research in Crime and Delinquency*, 31(4), 347–73.
- Mansbridge, Jane (1996), 'Using power/fighting power: the polity', in Seyla Benhabib (ed.), *Democracy and Difference: Contesting the Boundaries of the Political*, Princeton, NJ: Princeton University Press, pp. 46–66.
- Maranville, D. (2004), 'Unemployment insurance meets globalization and the modern workforce', *Santa Clara Law Review*, 44(4), 1129–58.
- Markus, H. and P. Nurius (1986), 'Possible selves', *American Psychologist*, 41(9), 954–69.
- Maruna, Shadd (2001), *Making Good: How Ex-Convicts Reform and Rebuild Their Lives*, Washington, DC: American Psychological Association.
- Maruna, Shadd and Heith Copes (2004), 'Excuses, excuses: what have we learned from five decades of neutralization research?', in Michael Tonry (ed.), *Crime and Justice, Vol. 32: A Review of Research*, Chicago, IL: University of Chicago Press, pp. 221–320.

- Maruna, S. and R.E. Mann (2006), 'A fundamental attribution error? rethinking cognitive distortions', *Legal and Criminal Psychology*, **11**(2), 155–77.
- Maslow, Abraham (1968), *Toward a Psychology of Being* (2nd edn), Princeton, NJ: Van Nostrand Reinhold.
- Mason, R. and L.D. Calvin (1978), 'A study of admitted income tax evasion', *Law and Society*, **13**(1), 73–89.
- Massey, D.S. (2002), 'A brief history of human society: the origin and role of emotion in social life: 2001 Presidential Address', *American Sociological Review*, **67**(1), 1–29.
- Mathiesen, Thomas (2004), *Silently Silenced: Essays on the Creation of Acquiescence in Modern Society*, Winchester, UK: Waterside Press.
- Matza, David (1964), *Becoming Deviant*, Englewood Cliffs, NJ: Prentice-Hall.
- Mayo, Elton (1949), *The Social Problems of an Industrial Civilization*, London: Routledge & Kegan Paul.
- McAdams, D.P. (1985), *Power, Intimacy and the Life Story: Personological Inquiries into Identity*, New York: Guilford Press.
- McAdams, D.P. (1993), *The Stories We Live By: Personal Myths and the Making of the Self*, New York: William Morrow.
- McAdams, R.H. (2000), 'A focal point theory of expressive law', *Virginia Law Review*, **86**(8), 1649–730.
- McAdams, R.H. and J. Nadler (2005), 'Testing the focal point theory of legal compliance: the effect of third-party expression in an experimental hawk/dove game', *Journal of Empirical Legal Studies*, **2**(1), 87–123.
- McAllister, I. (2005), 'The Australian federal election, October 2004', *Electoral Studies*, **24**(3), 545–51.
- McAllister, I. and C. Bean (2000), 'The electoral politics of economic reform in Australia: the 1998 election', *Australian Journal of Political Science*, **35**(3), 383–99.
- McBarnet, D. (1988), 'Law, policy and legal avoidance: can law effectively implement egalitarian policies?', *Journal of Law and Society*, **15**(1), 113–21.
- McBarnet, D. (1991), 'Whiter than white collar crime: tax, fraud insurance and the management of stigma', *British Journal of Sociology*, **42**(3), 323–44.
- McBarnet, D. (1992), 'Legitimate rackets: tax evasion, tax avoidance, and the boundaries of the law', *The Journal of Human Justice*, **3**(2), 56–74.
- McBarnet, D. (2001), 'When compliance is not the solution but the problem: from changes in law to changes in attitude', Centre for Tax

- System Integrity Working Paper 18, Australian National University, <http://ctsi.anu.edu.au/publications/WP/18.pdf>.
- McBarnet, Doreen (2003), 'When compliance is not the solution but the problem: from changes in the law to changes in attitude', in Valerie Braithwaite (ed.), *Taxing Democracy: Understanding Tax Avoidance and Evasion*, Aldershot: Ashgate, pp. 229–44.
- McBarnet, Doreen and Christopher Whelan (1999), *Creative Accounting and the Cross-Eyed Javelin Thrower*, Chichester, UK: John Wiley.
- McCracken, S.K. (2002), 'Going, going, gone . . . global: a Canadian perspective on international tax administration issues in the "exchange-of-information age"', *Canadian Tax Journal*, **50**(6), 1869–912.
- McDougall, William (1926), *An Introduction to Social Psychology*, Boston, MA: John W. Luce.
- McFall, L. (1987), 'Integrity', *Ethics*, **98**(1), 5–20.
- McFarland, D. (2001), 'Student resistance: how the formal and informal organization of classrooms facilitate everyday forms of student defiance', *American Journal of Sociology*, **107**(3), 612–78.
- McGeer, V. (2004), 'The art of good hope', *Annals of the American Academy of Political and Social Science*, **592**, 100–27.
- McGraw, K.M. and J.T. Scholz (1991), 'Appeals to civic virtue versus attention to self-interest: effects on tax compliance', *Law and Society Review*, **25**(3), 471–98.
- Mead, George Herbert (1934), *Mind, Self, and Society*, Chicago, IL: University of Chicago Press.
- Mearns, Malcolm and Valerie Braithwaite (2001), 'The Community Hopes, Fears and Actions survey: survey method, sample representativeness and data quality', Centre for Tax System Integrity Working Paper No. 4, Australian National University, <http://ctsi/publications/WP/4.pdf>.
- Meidinger, E. (1987a), 'Regulatory culture: a theoretical outline', *Law and Policy*, **9**(4), 355–86.
- Meidinger, E. (1987b), 'Regulatory culture and democratic theory', Baldy Center for Law and Social Policy Working Paper, State University of New York, Buffalo.
- Menzel, Donald C. (2007), *Ethics Management for Public Administrations: Building Organizations of Integrity*, Armonk, NY: M.E. Sharpe.
- Merton, Robert K. (1968), *Social Theory and Social Structure*, New York: Free Press.
- Milgram, S. (1963), 'Behavioral study of obedience', *Journal of Abnormal and Social Psychology*, **67**(4), 371–8.
- Milgram, Stanley (1974), *Obedience to Authority: An Experimental View*, New York: Harper & Row.

- Miller, D.T. (2001), 'Disrespect and the experience of injustice', *Annual Review of Psychology*, **52**, 527–53.
- Mills, C.W. (1940), 'Situating actions and vocabularies of motive', *American Sociological Review*, **5**(6), 904–13.
- Mitchell, Ronald B. (1994), *Intentional Oil Pollution at Sea: Environmental Policy and Treaty Compliance*, Cambridge, MA: The MIT Press.
- Modigliani, A. and F. Rochat (1995), 'The role of interaction sequences and the timing of resistance in shaping obedience and defiance to authority', *Journal of Social Issues*, **51**(3), 107–23.
- Moore Tax News (May 2005), 'Income tax exempt entities – ATO crack-down imminent'.
- Morales, Alfonso (1998), 'Income tax compliance and alternative views of ethics and human nature', *Journal of Accounting, Ethics and Public Policy*, **1**(3), 380–400.
- Morgan, Bronwen and Karen Yeung (2007), *An Introduction to Law and Regulation*, Cambridge: Cambridge University Press.
- Moscovici, Serge (1976), *Social Influence and Social Change*, London: Academic Press.
- Moscovici, Serge and Willem Doise (1994), *Conflict and Consensus: A General Theory of Collective Decisions*, London: Sage Publications.
- Mumford, Ann (2002), *Taxing Culture: Towards a Theory of Tax Collection Law*, Burlington, VT and Aldershot, UK: Ashgate.
- Murphy, K. (2003a), 'An examination of taxpayers' attitudes towards the Australian tax system: findings from a survey of tax scheme investors', *Australian Tax Forum*, **18**(2), 209–424.
- Murphy, K. (2003b), 'Procedural justice and tax compliance', *Australian Journal of Social Issues*, **38**(3), 379–408.
- Murphy, K. (2004), 'The role of trust in nurturing compliance: a study of accused tax avoiders', *Law and Human Behavior*, **28**(2), 187–209.
- Murphy, K. (2005), 'Regulating more effectively: the relationship between procedural justice, legitimacy and tax non-compliance', *Journal of Law and Society*, **32**(4), 562–89.
- Murphy, Katrina and Yuka Sakurai (2001), 'Aggressive tax planning: differentiating those playing the game from those who don't', Centre for Tax System Integrity Working Paper No 25, Australian National University, <http://ctsi/publications/WP/25.pdf>.
- Nadler, J. (2005), 'Flouting the law', *Texas Law Review*, **83**(5), 1399–441.
- Nagin, D.S. (1990), 'Policy options for combatting tax noncompliance', *Journal of Policy Analysis and Management*, **9**(1), 7–22.
- National Commission on Restructuring the Internal Revenue Service (1997), *A Vision for a New IRS*, Washington, DC: National Commission on Restructuring the Internal Revenue Service.

- Neal, Cathy, Pascale Quester and Del I. Hawkins (2004), *Consumer Behaviour: Implications for Marketing Strategy*, North Ryde, NSW: McGraw-Hill.
- New York Times* (23 November 2003), 'F.B.I. Scrutinizes Antiwar Rallies', reporter Eric Lichtblau.
- Nielsen, Vibeke L. and Christine Parker (2005), *The ACCC Enforcement and Compliance Survey: Report of Preliminary Findings*, Canberra: Centre for Competition and Consumer Policy, Regulatory Institutions Network, Australian National University.
- Nye, Joseph S., Philip D. Zelikow and David C. King (1997), *Why People Don't Trust Government*, Cambridge, MA: Harvard University Press.
- Office of Public Affairs (2002), Treasury Releases First in Series of Tax Simplification Proposals (Single Definition of Child). PO-2088, Washington, DC: The Department of the Treasury.
- Oliver, C. (1991), 'Strategic responses to institutional processes', *The Academy of Management Review*, **16**(1), 145–79.
- Olson, James M. and Carolyn L. Hafer (2001), 'Tolerance of personal deprivation', in John T. Jost and Brenda Major (eds), *The Psychology of Legitimacy: Emerging Perspectives on Ideology, Justice and Intergroup Relations*, Cambridge: Cambridge University Press, pp. 157–75.
- Organisation for Economic Co-operation and Development (2006), *Assessment by the Global Forum on Taxation*, Paris: OECD.
- Organisation for Economic Co-operation and Development (2007), *Assessment by the Global Forum on Taxation*, Paris: OECD.
- Orviska, M. and J. Hudson (2002), 'Tax evasion, civic duty and the law abiding citizen', *European Journal of Political Economy*, **19**(1), 83–102.
- Owens, J. (2006), 'Tax in a borderless world', *OECD Observer*, **257**(October).
- Oyserman, D. and H. Markus (1990), 'Possible selves and delinquency', *Journal of Personality and Social Psychology*, **59**(1), 112–25.
- Papadakis, E. (1999), 'Constituents of confidence and mistrust in Australian institutions', *Australian Journal of Political Science*, **34**(1), 75–93.
- Parker Follett, Mary (1965), *The New State*, Gloucester, MA: Peter Smith.
- Parker, Christine and John Braithwaite (2003), 'Regulation', in Peter Cane and Mark Tushnet (eds), *The Oxford Handbook of Legal Studies*, Oxford: Oxford University Press, pp. 119–45.
- Paulhus, D.L. and O.P. John (1998), 'Egoistic and moralistic biases in self-perception: the interplay of self-deceptive styles with basic traits and motives', *Journal of Personality*, **66**(6), 1025–60.
- Pearlin, L.I. and C. Schooler (1978), 'The structure of coping', *Journal of Health and Social Behavior*, **19**(1), 2–21.

- Perrow, Charles (1984), *Normal Accidents: Living with High-Risk Technologies*, New York: Basic Books.
- Petrick, J. and J. Quinn (2000), 'The integrity capacity construct and moral progress in business', *Journal of Business Ethics*, **23**(1), 3–18.
- Pettit, Philip (1997), *Republicanism: A Theory of Freedom and Government*, Oxford: Oxford University Press.
- Pharr, Susan J. and Robert D. Putnam (eds) (2000), *Disaffected Democracies: What's Troubling the Trilateral Countries*, Princeton, NJ: Princeton University Press.
- Phillips, Anne (1991), *Engendering Democracy*, Cambridge: Polity Press.
- Phillips, Anne (1999), *Which Equalities Matter?*, Cambridge: Polity Press.
- Picciotto, Sol (1992), *International Business Taxation: A Study in the Internationalization of Business Regulation*, London: Weidenfeld & Nicolson.
- Picciotto, Sol (1999), 'Offshore: the state as legal fiction', in Mark Hampton and Jason Abbott (eds), *Offshore Finance Centres and Tax Havens: The Rise of Global Capital*, Basingstoke: Macmillan, pp. 43–79.
- Picciotto, S. (2007), 'Constructing compliance: game playing, tax law and the regulatory state', *Law and Policy*, **29**(1), 11–30.
- Piller, Charles (1991), *The Fail-Safe Society: Community Defiance and the End of American Technological Optimism*, New York: Basic Books.
- Pope, J., R. Fayle and D.L. Chen (1993), *The Compliance Costs of Employment-Related Taxation in Australia*, Sydney: Australian Tax Research Foundation.
- Porcano, T.M. and C.E. Price (1993), 'The effects of social stigmatization on tax evasion', *Advances in Taxation*, **5**, 197–217.
- Prabhu, R.K. and U.R. Rao (1969), *The Mind of Mahatma Gandhi* (3rd edn), Ahmedabad: Navajivan.
- Pruitt, Dean G. and Peter J. Carnevale (1993), *Negotiation in Social Conflict*, Pacific Grove, CA: Brooks/Cole.
- Purvis, J. (1995), 'The prison experiences of suffragettes in Edwardian Britain', *Women's History Review*, **4**(1), 103–33.
- Pusey, Michael (2003), *The Experience of Middle Australia: The Dark Side of Economic Reform*, Cambridge: Cambridge University Press.
- Putnam, Robert D. (2000), *Bowling Alone: The Collapse and Revival of American Community*, New York: Simon & Schuster.
- Putnam, Robert D., Robert Leonardi and Raffaella Y. Nanetti (1993), *Making Democracy Work: Civic Traditions in Modern Italy*, Princeton, NJ: Princeton University Press.
- Rai, S.M. (1995), 'Women negotiating boundaries: gender, law and the Indian state', *Social and Legal Studies*, **4**(3), 391–410.

- Ramsay, Hayden (1997), *Beyond Virtue*, London: Macmillan.
- Rawlings, G. (2003), 'Cultural narratives of taxation and citizenship: fairness, groups and globalisation', *Australian Journal of Social Issues*, **38**(3), 269–306.
- Rawlings, G. (2004), 'Laws, liquidity and Eurobonds: the making of the Vanuatu tax haven', *Journal of Pacific History*, **39**(3), 325–41.
- Rawlings, G. (2005), 'Mobile people, mobile capital and tax neutrality: sustaining a market for offshore finance centres', *Accounting Forum*, **29**(3), 289–310.
- Rawlings, G. and V. Braithwaite (2003), 'Voices for change: Australian perspectives on tax administration', *Australian Journal of Social Issues*, **38**(3), 263–8.
- Rees, Joseph V. (1994), *Hostages of Each Other: The Transformation of Nuclear Safety since Three Mile Island*, Chicago, IL and London: University of Chicago Press.
- Retzinger, Suzanne M. (1991), *Violent Emotions: Shame and Rage in Marital Quarrels*, Newbury Park, CA: Sage Publications.
- Reus-Smit, C. (2007), 'International crises of legitimacy', *International Politics*, **44**(2/3), 157–74.
- Review of Business Taxation (1999), *A Tax System Redesigned: More Certain, Equitable and Durable*, Canberra: The Treasury, Australian Government.
- Richardson, G. (2006), 'Determinants of tax evasion: a cross-country investigation', *Journal of International Accounting, Auditing and Taxation*, **15**, 150–69.
- Roche, D. (2006), 'Firm and fair regulatory enforcement?', RegNet Occasional Paper No. 9, Australian National University, http://ctsi/publications/rop9_roche.pdf.
- Rokeach, Milton (1968), *Beliefs, Attitudes and Values: A Theory of Organization and Change*, San Francisco, CA: Jossey-Bass.
- Rokeach, Milton (1973), *The Nature of Human Values*, New York: Free Press.
- Rossotti, Charles O. (2002), *Report to the IRS Oversight Board: Assessment of the IRS and the Tax System*, Washington, DC: Internal Revenue Service.
- Rothengatter, M. (2005), '"Sticks, carrots or sermons?" Improving voluntary tax-compliance among migrant small-business entrepreneurs of a multi-cultural nation', Centre for Tax System Integrity Working Paper 82, Australian National University, <http://ctsi.anu.edu.au/publications/WP/82.pdf>.
- Rotter, Julian B. (1954), *Social Learning and Clinical Psychology*, New York: Prentice-Hall.

- Rude, George (1995), *Ideology and Popular Protest*, Chapel Hill, NC: University of North Carolina Press.
- Sakurai, Y. and V. Braithwaite (2003), 'Taxpayers' perceptions of practitioners: finding one who is effective and does the right thing?', *Journal of Business Ethics*, **46**(4), 375–87.
- Sampson, R.J. and D.J. Bartusch (1998), 'Legal cynicism and (subcultural?) tolerance of deviance: the neighbourhood context of racial differences', *Law and Society Review*, **32**(4), 777–804.
- San Francisco Chronicle* (10 April 2005), 'How the Rich Get Richer: All the Rest Pay More', reporter David C. Johnston.
- Sartori, Giovanni (1987), *The Theory of Democracy Revisited*, Chatham, NJ: Chatham House.
- Satterfield, J., J. Swanson, A. Schell and F. Lee (1994), 'Prediction of antisocial behavior in attention-deficit hyperactivity disorder boys from aggression/defiance scores', *Journal of the American Academy of Child and Adolescent Psychiatry*, **33**(2), 185–90.
- Sawer, Marion (1990), *Sisters in Suits: Women and Public Policy in Australia*, Sydney: Allen & Unwin.
- Schachar, R., S. Sandberg and M. Rutter (1986), 'Agreement between teachers' ratings and observations of hyperactivity, inattentiveness, and defiance', *Journal of Abnormal Child Psychology*, **14**(2), 331–45.
- Schachter, Stanley (1959), *The Psychology of Affiliation: Experimental Studies of the Sources of Gregariousness*, Stanford, CA: Stanford University Press.
- Scheff, Thomas J. (1990), *Microsociology: Discourse, Emotion and Social Structures*, Chicago, IL: University of Chicago Press.
- Scheff, Thomas J. and Suzanne M. Retzinger (1991), *Emotions and Violence: Shame and Rage in Destructive Conflicts*, Lexington, MA: Lexington Books.
- Schmölders, G. (1970), 'Survey research in public finance – a behavioural approach to fiscal theory', *Public Finance*, **25**, 300–306.
- Scholz, J. (2003), 'Contractual compliance and the federal income tax system', *Washington University Journal of Law and Policy*, **13**, 139–203.
- Scholz, J.T. and M. Lubell (1998a), 'Trust and taxpaying: testing the heuristic approach to collective action', *American Journal of Political Science*, **42**(2), 398–417.
- Scholz, J.T. and M. Lubell (1998b), 'Adaptive political attitudes: duty, trust, and fear as monitors of tax policy', *American Journal of Political Science*, **42**(3), 903–20.
- Scholz, J.T. and N. Pinney (1995), 'Duty, fear and tax compliance – the heuristic basis of citizenship behaviour', *American Journal of Political Science*, **39**(2), 490–512.

- Schwartz, R. and S. Orleans (1967), 'On legal sanctions', *University of Chicago Law Review*, **34**(2), 274–300.
- Scott, Richard (2001), *Institutions and Organizations*, Thousand Oaks, CA: Sage.
- Scott, William A. (1965), *Values and Organizations: A Study of Fraternities and Sororities*, Chicago: Rand McNally.
- Scott, William A. (1968), 'Attitude measurement', in Gardner Lindzey and Elliot Aronson (eds), *The Handbook of Social Psychology*, Reading, MA: Addison-Wesley, pp. 204–73.
- Scott, W. Richard (1992), *Organizations: Rational, National and Open Systems*, Englewood Cliffs, NJ: Prentice Hall.
- Seligman, Martin E.P. (2002), *Authentic Happiness: Using the New Positive Psychology to Realize Your Potential for Lasting Fulfillment*, New York: Free Press.
- Selznick, Philip (1992), *The Moral Commonwealth: Social Theory and the Promise of Community*, Berkeley, CA: University of California Press.
- Senate Economics References Committee (2002), *Inquiry into Mass Marketed Tax Effective Schemes and Investor Protection: Final Report*, Canberra: Parliament of the Commonwealth of Australia.
- Shearing, Clifford and Phillip C. Stenning (1984), 'From the Panopticon to Disney World: the development of discipline', in Anthony N. Doob and Edward L. Greenspan QC (eds), *Perspectives in Criminal Law: Essays in Honour of John L.J. Edwards*, Aurora, Ontario: Canada Law Book Inc., pp. 335–49.
- Shearing, C. and J. Wood (2003), 'Nodal governance, democracy, and the new "denizens"', *Journal of Law and Society*, **30**(3), 400–419.
- Sherman, L.W. (1993), 'Defiance, deterrence, and irrelevance: a theory of the criminal sanction', *Journal of Research in Crime and Delinquency*, **30**(4), 445–73.
- Sherman, Lawrence W. (2002), 'Reinventing justice: theory, innovation, and research for an emotionally intelligent system', paper presented at the Presidential address to the 54th Annual Meeting of the American Society of Criminology, Chicago, IL, 15 November.
- Sherman, L.W. (2003), 'Reason for emotion: reinventing justice with theories, innovations, and research – the American Society of Criminology 2002 presidential address', *Criminology*, **41**(1), 1–37.
- Shover, Neal (2007), 'Generative worlds of white-collar crime', in Henry N. Pontell and Gilbert Geis (eds), *International Handbook of White-Collar and Corporate Crime*, New York: Springer, pp. 81–97.
- Shover, Neal, Jenny Job and Anne Carroll (2003), 'The ATO compliance model in action: a case study of building and construction', in Valerie

- Braithwaite (ed.), *Taxing Democracy: Understanding Tax Avoidance and Evasion*, Aldershot, UK: Ashgate, pp. 159–76.
- Simpson, S.S. and N.L. Piquero (2002), ‘Low self-control, organizational theory, and corporate crime’, *Law and Society*, **36**(3), 509–48.
- Skinner, B.F. (1971), *Beyond Freedom and Dignity*, Harmondsworth, UK: Penguin.
- Skinner, E.A., K. Edge, J. Altman and H. Sherwood (2003), ‘Searching for the structure of coping: a review and critique of category systems for classifying ways of coping’, *Psychological Bulletin*, **129**(2), 216–69.
- Slemrod, J. (1992), ‘Why people pay taxes: introduction’, in *Why People Pay Taxes: Tax Compliance and Enforcement*, Ann Arbor, MI: University of Michigan Press, pp. 1–8.
- Smith, Julie P. (1993), *Taxing Popularity: The Story of Taxation in Australia*, Canberra, Australia: Federalism Research Centre, Australian National University.
- Smith, K.W. (1992), ‘Reciprocity and fairness: positive incentives for tax compliance’, in Joel Slemrod (ed.), *Why People Pay Taxes: Tax Compliance and Enforcement*, Ann Arbor, MI: University of Michigan Press, pp. 223–50.
- Smith, K.W. and K.A. Kinsey (1987), ‘Understanding taxpayer behavior: a conceptual framework with implications for research’, *Law and Society Review*, **21**(4), 639–63.
- Smith, K.W. and L.J. Stalans (1991), ‘Encouraging tax compliance with positive incentives: a conceptual framework and research directions’, *Law and Policy*, **13**(1), 35–53.
- Sørensen, E. and J. Torfing (2005), ‘The democratic anchorage of governance networks’, *Scandinavian Political Studies*, **28**(3), 195–218.
- Sparrow, Malcolm K. (2000), *The Regulatory Craft: Controlling Risks, Solving Problems, and Managing Compliance*, Washington, DC: Brookings Institution Press.
- The Spectator* (29 May 1999), ‘In a Word, Defiance’, reporter Julian Manyon.
- Srivastva, Suresh (ed.) (1988), *Executive Integrity: The Search for High Human Values in Organizational Life*, San Francisco, CA: Jossey-Bass.
- Srivastva, S. and D.L. Cooperrider (1988), ‘Introduction: the urgency for executive integrity’, in Suresh Srivastva (ed.), *Executive Integrity: The Search for High Human Values in Organizational Life*, San Francisco, CA: Jossey-Bass, pp. 1–28.
- Steele, Claude M. (1988), ‘The psychology of self-affirmation: sustaining the integrity of the self’, in Leonard Berkowitz (ed.), *Advances in Experimental Social Psychology, Volume 21*, New York: Academic Press, pp. 261–302.

- Stern, Paul C. and Harvey V. Fineberg (eds) (1996), *Understanding Risk: Informing Decisions in a Democratic Society*, Washington, DC: National Academy Press.
- Stoker, G. (2005), 'Public value management: a new narrative for networked governance?', *American Review of Public Administration*, **36**(1), 41–57.
- Strazdins, Lyndall (2000), *Emotional Work: A Psychological Perspective*, PhD thesis, Psychology Department, Canberra: Australian National University.
- Suchman, M.C. (1995), 'Managing legitimacy: strategic and institutional approaches', *Academy of Management Review*, **20**(3), 571–610.
- Suedfeld, P. (1992), 'Cognitive managers and their critics', *Political Psychology*, **13**(3), 435–53.
- Sutherland, Edwin H. (1937), *The Professional Thief*, Chicago, IL: University of Chicago Press.
- Sutherland, Edwin H. (1947), *Principles of Criminology* (4th edn), Philadelphia, PA: Lippencott.
- Sutton, T. (1997), *Child Support Questionnaire: National Telephone Survey April–May 1997*, Child Support Agency, Canberra: Commonwealth of Australia.
- Sydney Morning Herald* (7 June 2001), 'Lawyer Had a Few Drinks to Blot Out His \$1m Tax Debt', reporter Ellen Connolly.
- Sydney Morning Herald* (8 October 2005), 'Sellers Beware – the Tax Man Wants a Share', reporter Matt Wade.
- Sykes, G.M. and D. Matza (1957), 'Techniques of neutralization: a theory of delinquency', *American Sociological Review*, **22**(6), 664–70.
- Tajfel, Henri (1972), 'La categorisation sociale', in Serge Moscovici (ed.), *Introduction a la Psychologie Sociale*, Paris: Larousse, pp. 272–302.
- Tajfel, Henri (ed.) (1978), *Differentiation between Social Groups: Studies in the Social Psychology of Intergroup Relations*, London: Academic Press.
- Tan, L.M. (1999), 'Taxpayers' preference for type of advice from tax practitioner: a preliminary examination', *Journal of Economic Psychology*, **20**, 431–47.
- Tangney, J.P., J. Stuewig and D.J. Mashek (2007), 'Moral emotions and moral behaviour', *Annual Review of Psychology*, **58**, 345–72.
- Tanzi, Vito (2000), *Globalization, Technological Developments and the Work of Fiscal Termites*, Washington, DC: International Monetary Fund.
- Tanzi, Vito (2001), 'Creating effective tax administrations: the experience of Russia and Georgia', in Janos Kornai, Stephen Haggard and Robert

- R. Kaufman (eds), *Reforming the State: Fiscal and Welfare Reform in Post-Socialist Countries*, Cambridge: Cambridge University Press, pp. 53–74.
- Tanzi, V. and P. Shome (1994), 'A primer on tax evasion', *International Bureau of Fiscal Documentation*, **48**, 328–37.
- Taylor, G. (1981), 'Integrity', *Proceedings of the Aristotelian Society*, Supplementary Volume, **55**, 143–59.
- Taylor, Natalie (2001), 'Taxpayers who complain about paying tax: what differentiates those who complain from those who don't?', Centre for Tax System Integrity Working Paper No. 9, Australian National University, <http://ctsi/publications/WP/9.pdf>.
- Taylor, N. (2003), 'Understanding taxpayer attitudes through understanding taxpayer identities', in Valerie Braithwaite (ed.), *Taxing Democracy: Understanding Tax Avoidance and Evasion*, Aldershot, UK: Ashgate, pp. 71–92.
- Thurman, Q., C. St John and L. Riggs (1984), 'Neutralization and tax evasion: how effective would a moral appeal be in improving compliance to tax laws?', *Law and Policy*, **6**(3), 309–27.
- Tittle, Charles R. (1980), *Sanctions and Social Deviance: The Question of Deterrence*, Westport, CT: Praeger Publishers.
- Torgler, Benno (2003), *Tax Morale and Institutions*, CREMA Working Paper No. 2003-09, Basel.
- Turk, Austin (1982), *Political Criminality: The Defiance and Defense of Authority*, Beverly Hills, CA: Sage Publications.
- Turner, John C., Michael A. Hogg, Penelope J. Oakes, Stephen J. Reicher and Margaret S. Wetherell (1987), *Rediscovering the Social Group: A Self-Categorization Theory*, Oxford: Blackwell.
- Tversky, A. and D. Kahneman (1974), 'Judgement under uncertainty: heuristics and biases', *Science*, **185**(4157), 1124–31.
- Tyler, T.R. (1988), 'What is procedural justice?: criteria used by citizens to assess the fairness of legal procedures', *Law and Society Review*, **22**(1), 103–35.
- Tyler, T.R. (1989), 'The psychology of procedural justice: a test of the group-value model', *Journal of Personality and Social Psychology*, **57**(5), 830–38.
- Tyler, Tom R. (1990), *Why People Obey the Law*, New Haven, CT: Yale University Press.
- Tyler, T.R. (1997), 'The psychology of legitimacy: a relational perspective on voluntary deference to authorities', *Personality and Social Psychology Review*, **1**(4), 323–45.
- Tyler, T.R. (2001), 'Trust and law abidingness: a proactive model of social regulation', *Boston University Law Review*, **81**(2), 361–406.

- Tyler, T.R. and R.J. Bies (1990), 'Beyond formal procedures: the interpersonal context of procedural justice', in J.S. Carroll (ed.), *Applied Social Psychology and Organizational Settings*, Hillsdale, NJ: Erlbaum, pp. 77–98.
- Tyler, Tom R. and Steven L. Blader (2000), *Cooperation in Groups: Procedural Justice, Social Identity, and Behavioral Engagement*, Philadelphia, PA: Psychology Press.
- Tyler, Tom R. and Robyn M. Dawes (1993), 'Fairness in groups: comparing the self-interest and social identity perspectives', in Jonathan Baron and Barbara Mellers (eds), *Psychological Perspectives on Justice: Theory and Application*, Cambridge: Cambridge University Press, pp. 87–108.
- Tyler, Tom R. and E. Allan Lind (1992), 'A relational model of authority in groups', in M. Zanna (ed.), *Advances in Experimental Social Psychology*, New York: Academic Press, 25, pp. 115–91.
- Tyler, T., P. Degoe and H. Smith (1996), 'Understanding why the justice of group procedures matters: a test of the psychological dynamics of the group-value model.' *Journal of Personality and Social Psychology*, 70(5), 913–30.
- Tyler, T., E.A. Lind, K.-I. Ohbuchi, I. Sugawara and Y.J. Huo (1998), 'Conflict with outsiders: disputing within and across cultural boundaries', *Personality and Social Psychology Bulletin*, 24(2), 137–46.
- Upfold, R. (1999), 'Attitudes to tax avoidance', *Australian Tax Review*, 28(2), 95–103.
- van Mill, D. (1996), 'The possibility of rational outcomes from democratic discourse and procedure', *Journal of Politics*, 58(3), 734–52.
- Vann, Richard (1996), *Tax Treaties: Linkages between OECD Member Countries and Dynamic Non-Member Economies*, Paris: OECD.
- Vann, Richard (1997), *Taxing International Business: Emerging Trends in APEC and OECD Economies*, Paris: OECD.
- Vaughan, Dianne (1996), *The Challenger Launch Decision: Risky Technology, Culture and Deviance at NASA*, Chicago, IL: Chicago University Press.
- Waller, V. (2007), 'The challenge of institutional integrity in responsive regulation: field inspections by the Australian Taxation Office', *Law and Policy*, 29(1), 67–83.
- Wallschutzky, Ian G. (1985), *Taxpayer Attitudes to Tax Avoidance and Evasion, Research Study 1*, Sydney: Australian Tax Research Foundation.
- Wallschutzky, Ian G. (1996), 'Issues in research methods: with reference to income tax research', unpublished manuscript, University of Newcastle, Newcastle, Australia.

- Walzer, Michael (1970), *Obligations: Essays on Disobedience, War and Citizenship*, Cambridge, MA: Harvard University Press.
- Washington Post* (6 November 2007), 'Lawyers Take on Musharraf', p. A01, reporter Griff White.
- Watts, M.M. (1999), 'Are there typical age curves in political behavior? The "age invariance" hypothesis and political socialization', *Political Psychology*, **20**(3), 477–99.
- Webb, Bob (2006), 'The Tax Office Change Program: project management directions and learnings', paper presented at the ANZSOG Conference, Melbourne, August.
- Webley, Paul, Caroline Adams and Henk Elffers (2002), 'VAT compliance in the United Kingdom', Centre for Tax System Integrity Working Paper 41, Australian National University, <http://ctsi/publications/WP/41.pdf>.
- Weick, Karl (1979), *The Social Psychology of Organizing*, New York: McGraw-Hill.
- Weigel, R.H., D.J. Hessing and H. Elffers (1987), 'Tax evasion research: a critical appraisal and theoretical model', *Journal of Economic Psychology*, **8**(2), 215–35.
- Wenzel, M. (2002), 'The impact of outcome orientation and justice concerns on tax compliance: the role of taxpayers identity', *Journal of Applied Psychology*, **87**(4), 629–45.
- Wenzel, Michael (2003), 'Tax compliance and the psychology of justice: mapping the field', in Valerie Braithwaite (ed.), *Taxing Democracy: Understanding Tax Avoidance and Evasion*, Aldershot, UK: Ashgate, pp. 41–69.
- Wenzel, M. (2004a), 'The social side of sanctions: personal and social norms as moderators of deterrence', *Law and Human Behavior*, **28**(5), 547–67.
- Wenzel, M. (2004b), 'Social identification as a determinant of concerns about individual-, group-, and inclusive-level justice', *Social Psychology Quarterly*, **67**(1), 70–87.
- Wenzel, M. (2005), 'Motivation or rationalisation? Causal relations between ethics, norms and tax compliance', *Journal of Economic Psychology*, **26**(4), 491–508.
- Wenzel, M. (2007), 'The multiplicity of taxpayer identities and their implications for tax ethics', *Law and Policy*, **29**(1), 31–50.
- White, Michael and David Epston (1990), *Narrative Means to Therapeutic Ends*, New York: W.W. Norton & Co.
- White, R.W. (1959), 'Motivation reconsidered: the concept of competence', *Psychological Review*, **66**(5), 297–333.
- Wikström, Per-Olof H. (2002), *Adolescent Crime in Context*, Cambridge: University of Cambridge, Institute of Criminology.

- Wikström, Per-Olof H. (2004), 'Crime as alternative: towards a cross-level situational action theory of crime causation', in J. McCord (ed.), *Beyond Empiricism*, New Brunswick, NJ: Transaction Publishers, pp. 1–37.
- Williams, Bernard (1973), 'Integrity', in J.J.C. Smart and Bernard Williams (eds), *Utilitarianism: For and Against*, London: Cambridge University Press, pp. 108–17.
- Williams, Bernard (1993), *Shame and Necessity*, Berkeley, CA: University of California Press.
- Williams, D. (1998), 'United Kingdom tax collection: rights of and against taxpayers', in Duncan Bentley (ed.), *Taxpayers' Rights: An International Perspective*, Bond University: Revenue Law Journal, pp. 331–45.
- Wilson, S. and T. Breusch (2003), 'Taxes and social spending: the shifting demands of the Australian public', *Australian Journal of Social Issues*, 38(3), 39–56.
- Winch, Peter (1972), 'Moral integrity', in P. Winch (ed.), *Ethics and Action*, London: Routledge & Kegan Paul, pp. 171–92.
- Wolfe, Donald M. (1988), 'Is there integrity in the bottom line? Managing obstacles in executive integrity', in S. Srivastva (ed.), *Executive Integrity: The Search for High Human Values in Organizational Life*, San Francisco, CA: Jossey-Bass, pp. 140–71.
- Wood, Jennifer and Clifford Shearing (2007), *Imagining Security*, Cullompton, UK: Willan.
- Wrong, D. (1961), 'The oversocialized conception of man in modern sociology', *American Sociological Review*, 26(2), 183–93.
- Yaniv, G. (1992), 'Collaborated employee–employer tax evasion', *Public Finance*, 47(2), 312–21.
- Yeager, P.C. and G.E. Reed (1998), 'Of corporate persons and straw man: a reply to Herbert, Green, and Larragoite', *Criminology*, 36(4), 885–97.
- Yeung, Karen (2004), *Securing Compliance: A Principled Approach*, Oxford: Hart Publishing.
- Young, Iris Marion (1990), *Justice and the Politics of Difference*, Princeton: Princeton University Press.
- Young, Iris Marion (2000), *Inclusion and Democracy*, Oxford: Oxford University Press.
- Zald, Mayer N. and Bert Useem (1987), 'Movement and countermovement interaction: mobilization, tactics, and state involvement', in Mayer N. Zald and John D. McCarthy (eds), *Social Movements in an Organizational Society: Collected Essays*, New Brunswick, NJ: Transaction Books, pp. 247–72.
- Zelditch Jr, Morris (2001), 'Theories of legitimacy', in John Jost and Brenda Major (eds), *The Psychology of Legitimacy*, Cambridge: Cambridge University Press, pp. 33–53.