Abstract

The Compliance Model was introduced into the Australian Tax Office (Tax Office) as both a procedural and product-outcome innovation, where it has been met with varying degrees of acceptance and criticism. This paper analyses interviews with 22 Compliance Model ‘champions’, to examine what the Compliance Model meant to them and how they put it into practice. It shows how champions believed the Compliance Model was ‘common sense’. It represented and brought together various trains of thought and ideas they already had about how they wanted to work. Champions were able to put these thoughts into action, as the Model legitimised their beliefs and gave them a new language – or ‘discursive space’ – in which they could try and do things differently. Working from ‘within’ the Model, it became a new way of thinking. They were able to see the positive effects of using the Compliance Model and became committed to using it as a tool for encouraging sound working practices and greater taxation compliance. This suggests that the Compliance Model could be taken forward in the Tax Office by putting into action small, day-to-day, behavioural changes that exemplify the conceptual foundations of the Model, without having to change staff ‘values’ or ‘culture’. By bringing the Compliance Model gradually to life, Tax Office staff could experience first-hand the positive effects of the Model, which, for the champions at least, was the strongest factor in committing them to its validity as a worthwhile form of practice.