



# Heat, Dust, and Taxes:: A Story of Tax Schemes in Australia's Outback

*Lex Fullarton*

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## **Heat, Dust, and Taxes:: A Story of Tax Schemes in Australia's Outback** Lex Fullarton

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.

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