

PAUL KEATING, TAX ALCHEMIST?

A study proposing the interpretive tools of

Pierre Bourdieu

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ABSTRACT

What is the extent of Paul Keating's contribution to tax reform during his time as Australia's Treasurer (1983-1991) and Prime Minister (1991-1996)? Even today he is an active commentator on government policy.

Some would claim that Keating simply marketed the tax reform ideas of others to the electorate. Alternatively, using the metaphor of a tax alchemist, he transformed existing tax reform ideals and built upon them.

This study, while acknowledging more common theoretical approaches to understanding tax reform, argues for an alternative: Pierre Bourdieu's social practice theory. Thus an interpretive approach is proposed to analyse the relational processes between tax reform actors, but with a focus in Paul Keating. The Bourdieusian concepts of 'field', 'habitus' and 'capital' were developed to help explain contextualised social and relational encounters; and have been previously applied to legal issues. My investigation finds that these tools are appropriate to explain tax reform, given the scenario of the interrelatedness of Keating's persona and struggles with the tax institutions and its elite political, civil sector, business, academic and trade union actors. Keating's early tax reforms are now 'doxa': normative elements of the tax structure.

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Acknowledgements

The author is grateful for comments from delegates at the 25th Annual Conference of the Australasian Tax Teachers Association, 'Tax Alchemy: Turning Silver into Gold', University of Auckland Business School, Auckland, New Zealand, 23-25 January 2013, and for the travel funding provided by my department at Monash University, Australia. Acknowledgement is also extended to Professor Kerry Jacobs (National University of Australia) for his comments on aspects of the paper.

I INTRODUCTION

What is the extent of Paul Keating's contribution to tax reform while a parliamentary member of Australia's House of Representatives (1969-1996) that includes his time as Federal Treasurer (1983-1991) and Prime Minister (1991-1996)? Even sixteen years after leaving politics, Paul Keating still has a presence in the discourse on contemporary Australian policy. Witness his book of recent speeches and sell-out formal public lectures.¹ It is now timely to examine the extent of Keating's contribution to tax reform.



Figure 1. Paul Keating, c 1985



Figure 2. Paul Keating, c.2012

Some believe Keating simply marketed the tax reform ideas of others to the electorate; or alternatively, using the metaphor of a tax alchemist, he transformed existing tax reform ideals and built upon them. Major tax initiatives during Keating's public life include dividend credits, the Capital Gains Tax, Fringe Benefits Tax and the Petroleum Resource Rent Tax. The introduction of compulsory contributions to superannuation (retirement pension funds) might also be added.² There were also failures; such as his proposal to introduce a consumption tax, in the form of a retail sales tax. Given Keating has actively proffered opinions on government policy since leaving parliament, his public work provides a framework to compare societal aspects of past tax reform to current tax reform initiatives.

Briefly, in 1969 Paul Keating was elected to the House of Representatives; and in October 1975 became the (then) youngest federal Labor minister (Minister for the Northern Territory). In Labor's shadow cabinet of 1976 he was promoted to spokesman

¹ Paul Keating, *After Words: The Post-Prime Ministerial Speeches* (Allen and Unwin 2011). Paul Keating, *On Asia and the new order* (14 November 2012) Keith Murdoch Oration, State Library of Victoria < <http://news.blogs.slv.vic.gov.au/2012/11/15/the-2012-keith-murdoch-oration-delivered-by-the-honourable-paul-keating-former-prime-minister/>>; Glenda Korporaal, 'Keating's Call to Raise Levy Hits Right Note on Retirement Debate,' *The Australian*, 29 November 2012.

² The superannuation [pension] system is currently being criticised for its high fees and tax concessions. 'Dividend credits' is a lay term for Australia's unique dividend imputation system.

on minerals and energy; in January 1983 he was appointed shadow treasurer; and from March 1983 to May 1991 was Treasurer in the government of Bob Hawke, and then Prime Minister from December 1991 to March 1996.³

In reflecting on Keating's contribution specifically to taxation, and more broadly to changes in community access to the tax debate over time, my overall research objectives are:

1. To consider the social practices of the tax field, across both its institutions and elite actors, in the context of Australian tax reform over two periods of Labor Government tax reform: from 1983 to 1994 and from 2007 to 2012.
2. To closely focus on the tax reforms in which Paul Keating has been involved, as either an instigator, or more latterly as a commentator.
3. To analyse Paul Keating's interrelated 'struggles' to enter the institutional structures of the tax field, and acceptance by the elite or dominant tax field agents. Keating's heterodoxy of tax reform requires consideration of his social practice (or practical knowledge), a combination of his habitus, capital and field position.

But first, this study, which is part one of a larger research project, argues for the appropriateness of using the interpretive approach of Pierre Bourdieu's social practice theory in the methodological framework to analyse the relational processes in tax reform between the institutions and agents in the tax field. The context is commentator Keating today contrasted with Keating the MP; and the Australian Labor Government tax reform agenda now versus its tax reforms of the past. The study findings are that Bourdieusian theory has the range tools to analyse the tax field, given the scenario of the interrelatedness of Keating's past and present struggles with the tax institutions and its elite political, civil sector, business, academic and trade union actors.

The next sections of this study cover the case for Bourdieu's theory to help explain tax reform; an overview of the influences on Bourdieu and his practice theory concepts; and the situating of Bourdieu's theory in the methodological framework. Finally, the conclusions are presented in support of the progression of this study to stage two of the larger research project. This study is significant for its contribution to the application of Bourdieu's social practice theory to tax reform and thus of interest to those in the law discipline. More generally it contributes to the literature on the use of Bourdieusian concepts in the legal field of taxation.

³ Paul Keating - A Chronology (c. 1990) <<http://australianpolitics.com/executive/prime-minister/keating/paul-keating-chronology>>

II THE CASE FOR BOURDIEU'S THEORY TO EXPLAIN TAX REFORM

In a 2010 analysis of preferences and reasons for tax reform shifts, James claimed that such outcomes are often the product of a range of political-economic factors.⁴ James adapted the analytical approach of Canadian political scientist, Simeon, whose framework attributes policy reform outcomes to the socio-economic environment, relative power of participants, community cultural traits and institutions that progress reforms.⁵ Simeon's framework, published in 1976, is neither theoretically nor empirically based;⁶ in fact it pre-dates North American acceptance of Bourdieu's vast corpus of work, which has had a profound effect on approaches to sociological disciplines, including legal studies.⁷ Nonetheless, Simeon raised the problem of the gap between subjective and objective approaches,⁸ which Bourdieu's theory of practice tries to address. In shaping her conclusions James also acknowledged the importance of the Weberian idea of culture [religious belief],⁹ but as will be explained later, Bourdieu expanded considerably on Weber's, perhaps one-dimensional, interpretation of culture. James has a later (2012 but as yet unpublished) more comprehensive analysis of dominant approaches to explain tax policy and reform, and focuses on *public choice theory*, which builds deductive models of individual and collective behaviour;¹⁰ and *historical institutionalism*, which explains the present by the institutional practices of the past, through case studies and supporting quantitative data.¹¹ She uses the latter approach.

For my study, to take either an objectivist approach (analysing institutional structures that reproduce social relations), or a subjectivist approach (interviewing to gain data

⁴ Kathryn James, 'An Examination of Convergence and Resistance in Global Tax Trends' (2010) 11 *Theoretical Inquiries in Law*, 496.

⁵ *Ibid.*, 486. James cites, Richard Simeon, 'Studying Public Policy' (1976) 9, no. 4 *Canadian Journal of Political Science*.

⁶ Richard Simeon, "Studying Public Policy," 556.

⁷ In 2010 a cross-Atlantic conference "Trente Ans Après *La Distinction*" marked Bourdieu's work "Distinction". Lamont acknowledged the impact of French sociologists, including Bourdieu, on many disciplines in North America for 30 years from around 1979. Michèle Lamont, 'How Has Bourdieu Been Good to Think With? The Case of the United States' (2012) 27, no. 1 *Sociological Forum*, 229.

⁸ Richard Simeon, "Studying Public Policy."

⁹ Kathryn James, "An Examination of Convergence and Resistance in Global Tax Trends," 486, footnote 60.

¹⁰ Buchanan writes in support of public choice theory, claiming its essential wisdom of insights into the workings of human nature, follows the thinking of Adam Smith, see James M Buchanan, 'Public Choice: Politics without Romance' (2003) 19, no. 3. *Policy*.

¹¹ Kathryn James, *Explaining the Rise of the Value Added Tax: A Challenge to the Conventional Approach* (PhD Thesis, Monash University, Australia, 2012), 153-92. James also considered the approach of 'new fiscal sociology', which is arguably a derivative of 'historical institutionalism'- to explain tax policy and reform. See Isaac William Martin, Ajay K Mehrotra, and Monica Prasad, eds., *The New Fiscal Sociology : Taxation in Comparative and Historical Perspective* (New York: Cambridge University Press, 2009).

about the thoughts and decisions of individual agents) will leave a gap; a perpetuation of epistemological shortcomings, as identified by previous scholars.¹² It is a reasonable ontological view that state institutions (that make and enforce tax laws) and personal experience (of tax law cultures and external social forces) are interrelated, and warrant utilising a theory that might bridge this divide. Bourdieu is widely used, (e.g. in legal studies in the UK and the US) and, according to Lamont, is generative, creating strong sociological perspectives.¹³

III BOURDIEUSIAN THEORY

This study claims that the theory of social practice derived by French sociologist, Pierre Bourdieu (1930-2002) will be useful to analyse the data collected on the social process of tax reform between multiple actors and institutional settings. Bourdieu developed his theory to address the traditional bifurcation between objectivist and subjectivist approaches. Thus the theory takes into account objective methods that claim to analyse institutional structures that reproduce social relations and subjective personal experience—and attempts to bridge the gap. Bourdieu's theoretical perspective looks into the practical knowledge of every day action as well as to the objective structures within which such action takes place.¹⁴ His practice theory, or praxeology, explains outcomes that are contended as neither solely objective nor subjective in source.¹⁵ Bourdieu developed power concepts (such as *field*, *habitus* and *capital*) for application to contextualised social and relational encounters in everyday life; tax reform fits this type of context.

Bourdieu's work was particularly influenced by Karl Marx and Max Weber. Marx (1818-1883) developed theories about society, economics and politics—collectively known as Marxism—that hold that all societies progress through the dialectic of class struggle: a conflict between an ownership class, which controls production; and a lower class, which produces the labour for goods. Bourdieu extended Marx's general framework to comprehend social reproduction processes and extend the concept of capital beyond

¹² E.g. Rogers Brubaker, 'Rethinking Classical Theory: The Sociological Vision of Pierre Bourdieu' (1985) 14, no. 6, Nov. *Theory and Society*, 750.

¹³ Michèle Lamont, "How Has Bourdieu Been Good to Think With? The Case of the United States."

¹⁴ Objectivism is based on the premise that actions and attitudes, freedoms and wills, are the result of external structures of mechanical determinism, see Pierre Bourdieu, *The Logic of Practice* (Stanford University Press, 1980), 46.

¹⁵ Pierre Bourdieu, *Outline of a Theory of Practice* (Cambridge University Press, 1977).

economic capital. Bourdieu accepted the primacy of class conflicts and material interests as the motivator for class inequalities.¹⁶ The use of the Bourdieusian extended concept of 'capital' is seen as more appropriate for my study than, say, Marxist theory, which only privileges economic capital as a path to power.

According to Brubaker, Bourdieu's corpus of work focused on social class and the capital required to reproduce class-based power and privilege over time.¹⁷ Bourdieu used the term *class* to metaphorically describe 'social structure; class struggles are assimilated to sexual, generational, regional, ethnic; and occupational struggle; and class theory merges with sociological theory in general.'¹⁸

Max Weber (1864-1920) wrote, *The Protestant Work Ethic and Spirit of Capitalism*, and called attention to the influence of cultural values, and in particular religious belief, and their impact on economic activity.¹⁹ Weber contended that sociology orientated exclusively to economic and political interests, social structures, classes, power, organisations, or institutions, 'was theoretically inadequate.'²⁰ Expanding on Weber, Bourdieu coined the term symbolic capital, 'to include religion, language, education, art and ideology; in short, culture.'²¹ Bourdieu contributed to reflexivity in research, being influenced by Weber's concept of field to explain social patterns.²² Weber's view of the importance of domination²³ and symbolic systems in social life, as well as the idea of social orders,²⁴ was ultimately transformed by Bourdieu into his concept of 'fields'. Three main assumptions provide the basis for Bourdieu's practice theory. That mental schemata and social division are linked; second, that symbolic systems are instruments

¹⁶ D L Swartz, *Culture and Power: The Sociology of Pierre Bourdieu* (University of Chicago Press, 1997).

¹⁷ Rogers Brubaker, "Rethinking Classical Theory: The Sociological Vision of Pierre Bourdieu," 746.

¹⁸ Ibid., 770.

¹⁹ Max Weber, *The Protestant Work Ethic and the Spirit of Capitalism* (Roxbury Publishing Company, 2002), 1.

²⁰ Ibid., 1(i).

²¹ Rogers Brubaker, "Rethinking Classical Theory: The Sociological Vision of Pierre Bourdieu," 748. Brubaker refers to the well-known book by Pierre Bourdieu, *Distinction: A Social Critique of the Judgement of Taste* (Harvard University Press, 1979). The book concerns an ethnographic portrait of the contemporary 1970s French class structure. Bourdieu's two-dimensional concept of capital having volume and structure was used to indicate class. For instance, consumption habits and lifestyles are indicators of internalised dispositions of class.

²² Richard Jenkins, *Pierre Bourdieu*, Revised ed. (Routledge, 2002).

²³ E.g. Domination of laymen in the church, see Max Weber, *The Protestant Work Ethic and the Spirit of Capitalism*, 142.

²⁴ E.g. Weber referred to the importance of an American's membership of a recognised association, whether Freemason, Christian Scientist, Quaker etc. as the 'typical vehicles of social ascent into the circle of the entrepreneurial middle class', *ibid.*, 133.

of domination; and third, there are constant struggles between individual and groups in fields.²⁵

While Bourdieu is one of the most frequently cited authors in the United States,²⁶ which includes being cited reasonably often in interpretive accounting literature,²⁷ his theoretical work is relatively underutilised in taxation law.²⁸ Nonetheless, it has been claimed that Bourdieusian concepts can 'improve our understanding of tax as a social and institutional practice'.²⁹

My intention is to use Bourdieu's three step process with the aim of understanding the practice of tax reform. First, the tax field of practices will be considered in relation to the broader field of power, in this case the state (a site of power). Second, the tax actors' volume and the structure of the 'capital' will be mapped, which is required for establishing the various positions of power to invoke taxation change. The mapping will identify the dominant and the dominated of actors in the tax field for tax reform. The actors can be individuals or institutions that compete for the dominance and legitimacy in tax reform ideas. For the third step, selected elite tax reform actors from each time frame will be interviewed, to garner their insights on Keating's habitus and his social trajectory for the pursuit of tax reform.³⁰ In justifying my approach in selecting two time frames for comparison (1983 to 1994 and 2007 to 2012), I follow Bourdieu's advice:

I have strongly advised researchers to study at least two objects...for example, in the case of historians, besides their principle [historical] object, to add the contemporary equivalent of this object. The study of the present has at least the virtue of forcing historians to objectivize and to control the prenotions that they are likely to project into the past...³¹

In my proposed methodological framework for this study (covered later) particular terms are used that recur in the Bourdieusian praxis. These require further explanation

²⁵ Pierre Bourdieu and Loic JD Wacquant, *An Invitation to Reflexive Sociology* (University of Chicago Press, 1992), 12-14. See also J Everett, 'Organizational Research and Praxeology of Pierre Bourdieu' (2002) 15, no. 1 *Organizational Research Methods*, 58.

²⁶ D L Swartz, *Culture and Power: The Sociology of Pierre Bourdieu*. Quoted in Bertrand Malsch, Yves Gendron, and Frederique Grazzini, 'Investigating Interdisciplinary Translations: The Influence of Pierre Bourdieu on Accounting Literature' (2011) 24, no. 2 *Accounting, Auditing and Accountability Journal*, 195.

²⁷ Bertrand Malsch, Yves Gendron, and Frederique Grazzini, "Investigating Interdisciplinary Translations: The Influence of Pierre Bourdieu on Accounting Literature."

²⁸ Louise Gracia and Lynne Oates, 'Boundary Work and Tax Regulation: A Bourdieusian View' (2012) 37 *Accounting, Organizations and Society*, 304.

²⁹ Lynne Oats, ed. *Taxation: A Field Research Handbook* (London and New York: Routledge, 2012), 119.

³⁰ The three step process is adapted from Pierre Bourdieu and Loic JD Wacquant, *An Invitation to Reflexive Sociology*, 104-5. See also D L Swartz, *Culture and Power: The Sociology of Pierre Bourdieu*, 142; *ibid*; Pierre Bourdieu and Loic JD Wacquant, *An Invitation to Reflexive Sociology*, 104-5.

³¹ Pierre Bourdieu and Loic JD Wacquant, *An Invitation to Reflexive Sociology*, 234.

and are given below, with other key concepts, taken either directly from Bourdieu's works or from interpretations by exponents of the theory, as found in the literature. The definitions may seem prescriptive because many are directly quoted, rather than paraphrased. In attempting to justify the use of Bourdieu's empirically derived theory, it is useful to lay out the concepts beforehand. The following sections also give some examples of the theory's applicability to the case of Paul Keating, and in some instances, to the Australian resource taxes. Later, in the overall project, Bourdieu's concepts will be applied to aid the interpretation of research data.

- **Field**

Generally, a 'field' may be defined as a 'network, or a configuration, of objective relations between positions. These positions are objectively defined in their existence and in determinations they impose upon their occupants, agents or institutions, by their present and potential situation in the structure of the distribution of capital.' We can compare the 'field to a game...it follows the rules...the product of competition between players.'³² The game metaphor was much favoured by Bourdieu and a similar analogy will be used for this study. This current century's game of partisan, polarised politics has been imported from the US to Australia and elsewhere. In Australia, when Julia Gillard ascended to Prime Ministership in 2010 she quipped, 'game on' as a challenge to the just as competitive opposition leader, Tony Abbott.³³

Insights into the bureaucratic mechanisms of government emerge in Bourdieu's works; such as *Language and Symbolic Power* (1991), which posits that a site of power can emerge from the state, a dominant field including 'ministries, departments, parliament, officers, legislation and policy...'³⁴ The term field describes 'the space in which we can identify institutions, agents, discourses, practices, values...; and the government [state] has the responsibility to regulate, manage and police the national community; and power is the mechanism it applies to fulfil this responsibility.'³⁵

³² Ibid., 97-98.

³³ Maxine McKew, *Tales from the Political Trenches* (Melbourne University Press, 2012), 169.

³⁴ Jen Webb, Tony Schirato, and Geoff Danaher, "Understanding Bourdieu," (Crows Nest: Allen and Unwin, 2002), 85-86. See Pierre Bourdieu, *Language and Symbolic Power* (Harvard University Press, 1991), Part III.

³⁵ Jen Webb, Tony Schirato, and Geoff Danaher, "Understanding Bourdieu," 86.

Government is not the field of power, but one of the sites in which power operates. In the two comparative periods for this study, a Labor government is a site of power. Bourdieusian fields are 'networks of social relations, structured systems of social positions within which struggles or manoeuvres take place over resources, stakes and access; and they are hierarchically distributed depending on the kinds of capital, the number and types of positions.'³⁶ Social positions are always in flux. 'Fields are characterised by forces and struggles; a form of life, social microcosms.'³⁷ 'It is in those fields that professional practitioners of representation...clash with one another' and it is those fields that have to be analysed.³⁸

To understand how power constitutes and institutes an authorised spokesman, party leader or trade-union leader in a field, 'one must analyse the logic...described as a process of delegation, in which the mandated representative receives from the group the power to make the group.'³⁹ 'The spokesperson is endowed to speak for group through the magic of the slogan "the password"...the substitute for the group that exists only through this surrogacy.'⁴⁰ The dominance and success of the Bob Hawke and Paul Keating mandate for tax reform from 1985 is an example that will be explored later.⁴¹

Often a group breaks down and leaders are deposed, or choose to depart for ideological reasons. 'Political alienation arises from the fact that isolated agents—the more so, the less strong they are symbolically. The isolated cannot constitute themselves as a group...except by a site *par excellence* of symbolic efficacy.'⁴² Arguably, Paul Keating's political alienation from the mainstream political game is evident today.

- **Tax Field**

Bourdieu used all his theoretical concepts to explain legal power and the legal profession.⁴³ For instance, Bourdieu applied his concept of 'field' to the juridical field, 'a

³⁶ Leslie Oakes, Barbara Townley, and David J Cooper, 'Business Planning as a Pedagogy: Language and Control in a Changing Institutional Field' (1998) 43, no. 2 *Administrative Science Quarterly*, 260. See also Pierre Bourdieu, *The Field of Cultural Production* (Columbia University Press, 1993).

³⁷ Pierre Bourdieu, *Practical Reason* (Polity Press, 1998), 132,38.

³⁸ Pierre Bourdieu, 'The Social Space and the Genesis of Groups' (1985) 14, no. 723-744 *Theory and Society*, 735.

³⁹ *Ibid.*, 739.

⁴⁰ *Ibid.*, 740.

⁴¹ Bob Hawke was Australian Prime Minister between 1983-1990. See the chapter on the Hawke-Keating tax summit in 1985, Edna Carew, *Keating: A Biography* (Allen and Unwin, 1988), 115-30.

⁴² Pierre Bourdieu, "The Social Space and the Genesis of Groups," 741.

⁴³ Mikael R Madsen and Yves Dezalay, "The Power of the Legal Field," in *An Introduction to Law and Social Theory*, ed. Reza Banaker and Max Travers (Hart, 2002), 190.

social field organised around a body of internal protocols, assumptions, characteristic behaviours and self-sustaining values.⁴⁴ He sought to explain the invisible but forceful influences upon patterns of legal profession behaviour. Others have followed in applying his theory to general law issues.⁴⁵ Madsen and Dezalay, for example, offered unique definition of the legal field for modern European countries: the law faculty and the state.⁴⁶ Early research by Dezalay and Garth directed Bourdieu's concepts to the legal field in the United States. They examined the division of labour between practicing lawyers and professors of Ivy League law schools; and referred to the division as symbolic domination in the legal field. Using their capital of social relations members of elite legal circles establish their own networks of influence in their struggle for domination.⁴⁷ The legal field theme for the US was recently extended by Dezalay and Garth, who argued that legal aspects of international relations display a relative success in 'Americanization' abroad, which reinforces the power of lawyers, and the clients they serve in the United States. The researchers claimed that each of the legal field, human rights field and the state as a site of power, 'is structured around three main pillars: Ivy League campuses, Wall Street, and Washington DC.' They found that although elite influence has changed, the pillars have become more entrenched.⁴⁸

Within the legal field, tax is a distinct field. Generally, Bourdieusian theory has been under-utilised in tax law policy, reform and practice, but recently in the UK some researchers used Bourdieu to examine the relational complexities of the regulation of tax avoidance and the fine boundary of acceptable tax practice.⁴⁹ For Australia, I see the tax field as comprising the state, which includes the Treasury and Australian Taxation Office bureaucrats. The state is defined as a political entity that has a monopoly on the use of legitimate physical and symbolic violence for a jurisdiction and its population.⁵⁰

⁴⁴ Pierre Bourdieu, 'The Force of Law: Toward a Sociology of the Jurudical Field' (1987) 38 *Hastings Law Journal*, 2.

⁴⁵ E.g. D McBarnet and C Whelan, 'The Elusive Spirit of the Law: Formalism and the Struggle for Legal Control' (1991) 54, no. 6 *Modern Law Review*.

⁴⁶ Mikael R Madsen and Yves Dezalay, "The Power of the Legal Field: Pierre Bourdieu and the Law," in *An Introduction to Law and Social Theory*, ed. R Banakar and Traver M (Hart Publishing, 2002), 196-97.

⁴⁷ Yves Dezalay and Bryant Garth, 'Law, Lawyers and Social Capital: 'Rule of Law' Versus Relational Capitalism' (1997) 6 *Social and Legal Studies*, 118-32.

⁴⁸ Yves Dezalay and Bryant Garth, "Law, Lawyers, and Empire: From the Foreign Policy Establishment to Technical Legal Hegemony," in *Cambridge History of American Law* (Cambridge University Press, forthcoming), 2,4.

⁴⁹ Louise Gracia and Lynne Oates, "Boundary Work and Tax Regulation: A Bourdieusian View," 304-05.

⁵⁰ Pierre Bourdieu and Loic JD Wacquant, *An Invitation to Reflexive Sociology*.

Tax field actors include the global accounting and legal profession, elite law faculties, multinational industry, trade unions and community pressure groups.

What is the relevance of trying to define and understand the Australian tax field anyway? Tax reform from the Keating era of the mid-1980s might be as familiar as yesterday to Australian Baby Boomers; an interesting 'piece of history' to their progeny, Generations X and Y; and perhaps inconsequential to those beyond Australian shores.⁵¹ Baby Boomers may be so thoroughly suffused with, for example the petroleum rent tax, that, given the tendency to forget the deals and compromises, they have lost any critical perspective of the 1980s. For these 'Boomers' this analysis, which will use Bourdieusian theory to explain past tax law policy and reform, may show that 'familiarity has bred an ignorance.'⁵² For them, and Generations X and Y, the 1980s era in Australian tax will be a benchmark for the later attempts at tax reform in the 2010s. Those beyond Australian shores might note that Bourdieu insisted on the unity of theory and empirical research;⁵³ thus for them, my study will be another example of the wider applicability of Bourdieu's concepts.

A fiercely contested struggle within the tax field occurred in 2010, where a head of the Australian mining industry lobby, Mitch Hooke,⁵⁴ and three multinational mining companies engaged in a very public battle against the Australian Government about the design of Australia's then proposed minerals rent tax. The struggle to modify the proposed tax resulted in Prime Minister Kevin Rudd being deposed, and 'faceless numbers men' supporting Julia Gillard's ascendance to the national leadership role. She then had to broker peace with the mining lobbyists by agreeing to lighten elements of the tax.⁵⁵

By contrast, in 1987 during Paul Keating's time as Treasurer, the then new petroleum tax was passed with minimal protest because the replacement of the complex excise tax on oil production was advantageous for industry. In both time frames the community's position in the tax field needs further explanation, for it is the owner of the natural resources via the respective Australian states.

⁵¹ Baby Boomers were born from 1945 to 1960; Generation X from 1961 to 1976; and Generation Y from 1977.

⁵² Pierre Bourdieu, "The Force of Law: Toward a Sociology of the Jurudical Field," 4.

⁵³ Richard Jenkins, *Pierre Bourdieu*, x.

⁵⁴ Chief Executive of the Minerals Council of Australia

⁵⁵ namewithheld, 'Australia's Minerals Resource Rent Tax: The Multi-National Mining Industry Response' (2012) 15, no. 1 *Australasian Journal of Natural Resources Law & Policy*; namewithheld, 'Resource Rent Taxes: The Politics of Legislation' (2012) 27, no. 3 *Australian Tax Forum*.

Garcia and Oats have claimed that the UK tax field experiences 'complex compliance boundary negotiations as sites of fierce power struggles where consensus is sought or imposed',⁵⁶ resulting in shifts in the balance of power, authority and control. It is part of the tax compliance game. 'The field of taxation is not immune, nor isolated from the influence of other significant actors within its field,' which includes pressure groups.⁵⁷ When applying Gracia and Oats' findings about complex boundaries, it might be observed that the Australian legal profession was strangely quiet during the 2010s tax reform debate. The Government and mining industry were the main protagonists; even global accounting firms had active input. Input from the academic fraction of the tax law field was muted when compared to robust academic discussions of the 1980s.⁵⁸ A Bourdieusian dissection of the interrelations between the main actors will provide a closer and more critical questioning of the power of agents in the tax field.

- ***Habitus***

Bourdieu's notion of 'habitus' has been understood as 'the deeply ingrained aspects of identity; such as gender, race, ethnicity, and class that individuals bring to a field...'⁵⁹ For Brubaker, 'habitus is interpreted as the system of internalized dispositions that mediates between social structures and practical activity...it is a system that mandates...between inert structures and the practices through which social life is maintained.'⁶⁰ Habitus and the extended concept of capital combine through agents and institutions (in Bourdieusian terminology, a field) to inform practice.⁶¹ This study's interviews will aim to uncover the habitus of the elite players in the tax reform game as a critical element in understanding tax practice. For instance, Keating introduced portability of the compulsory superannuation (retirement pension funds), an important reform particularly for women. Keating's record on social justice issues was arguably

⁵⁶ Louise Gracia and Lynne Oates, "Boundary Work and Tax Regulation: A Bourdieusian View," 317.

⁵⁷ *Ibid.*, 318.

⁵⁸ In the 1980s the Australian Tax Research Foundation was amply sponsored by professional bodies in the accountancy, law and taxation – the Australian Society of Accountants, the Institute of Chartered Accountants, the Law Council of Australia and The Taxation Institute of Australia - quite a contrast to today's requirement for competitive funding for tax research, which arguably has impeded commentary.

⁵⁹ S Barley, 'Technicians in the Workplace: Ethnographic Evidence for Bringing Work into Organizational Studies' (1996), no. 41 *Administrative Science Quarterly*. See also Pierre Bourdieu, "The Force of Law: Toward a Sociology of the Juridical Field," 5.

⁶⁰ Rogers Brubaker, "Rethinking Classical Theory: The Sociological Vision of Pierre Bourdieu," 758. See also Karl Maton, "Habitus," in *Pierre Bourdieu: Key Concepts*, ed. Michael Grenfell (Acumen Publishing, 2008), 49-65.

⁶¹ Kerry Jacobs, 'Enlightenment and Emancipation: Reflections for Critical Accounting Research' (2011) 22 *Critical Perspectives on Accounting*, 512.

the product of his formative years spent in lobbying for improved wages and conditions for workers.

- **Capital**

Bourdieu extended the traditional concept of economic capital to include cultural, social and symbolic capital; they are many types of capitals, but most important are economic and cultural capital.⁶² Brubaker noted:

Capital... represents a power over the field (at a given moment) and like aces in the game of cards, power defines the chances of profit in a particular field. Actors are positioned in fields according to the overall volume and relative combinations of capital available to them.⁶³

While economic capital, represented by cash, is the most tradable for power, the use of Bourdieu's extended concept of 'capital' is seen as more appropriate than Marxist theory, which only privileges economic capital as a path to power.

Bourdieu developed the concept of cultural capital to explain differences in educational performance and cultural practices that remained unexplained by economic inequalities. Cultural capital is accumulated over time as an investment. It returns dividends at school, university, social contacts... job market.⁶⁴

Culturally legitimate tastes can be seen in the overt selection of fine wine or 'highbrow' opera. Paul Keating, for instance, arguably extended his cultural capital by developing a reputation for expertise in Mahler's music and French Empire clocks.⁶⁵ Did his knowledge in these areas enhance his access to those sympathetic to his quest for social change? Contrast the effort required by Keating to establish cultural capital with those born into privilege and have inherited such capital.

Social capital is about a parvenu's ability to foster relations with those of influence to bolster their own trajectory through a field. 'Social capital is the sum of the resources, actual or virtual, that accrue to an individual or a group by virtue of possessing a durable network of more or less institutionalised relationships of mutual acquaintance and

⁶² Pierre Bourdieu, *Practical Reason* 41. Jane Baxter and Wai Fong Chua, 'Be(Coming) the Chief Financial Officer of an Organisation: Experimenting with Bourdieu's Practice Theory' (2008) 19 *Management Accounting Research*, 215.

⁶³ Pierre Bourdieu, "The Social Space and the Genesis of Groups," 724.

⁶⁴ Rogers Brubaker, "Rethinking Classical Theory: The Sociological Vision of Pierre Bourdieu," 757.

⁶⁵ Paul Keating, *After Words: The Post-Prime Ministerial Speeches*, 181-83.

recognition.⁶⁶ Were Keating's efforts to raise his social and cultural profile instrumental in gaining access to powerful agents?

There is continuous competition over the form and type of capital. Capital types vary in liquidity, the speed by which one type of capital can be transformed into other forms of capital.⁶⁷ Bourdieu's two-dimensional concept of capital, having volume and structure, depicts generalised outcomes; such as the intelligentsia 'as rich in cultural capital and (relatively) poor in economic capital; while executives and professionals might be seen as rich in economic capital and (relatively) poor in cultural capital.'⁶⁸ 'It is the competence of individual agents that ultimately influences their ability to mobilise the capital that enables their participation in a field...'⁶⁹ Figure 1 below depicts two sub-sets of cultural capital: inherited cultural capital and educational capital; and their volume and structure. It shows possessors of strong educational capital have also inherited strong cultural capital (point B); they assume positions as legitimate members of the dominant class having ease and familiarity with culture. Those with lower educational capital were found to have lower inherited cultural capital, and are situated lower down the axis (point A). Those with the same inherited cultural capital as B, but who obtain lower educational capital, are still closer to B than A (points C and C*). Those who have a similar educational capital, but commenced with lower inherited cultural capital (points D and D*), and for whom culture is the result of schooling, were found to be still lower down the cultural axis than C and C*.⁷⁰

⁶⁶ Pierre Bourdieu and Loic JD Wacquant, *An Invitation to Reflexive Sociology*, 119.

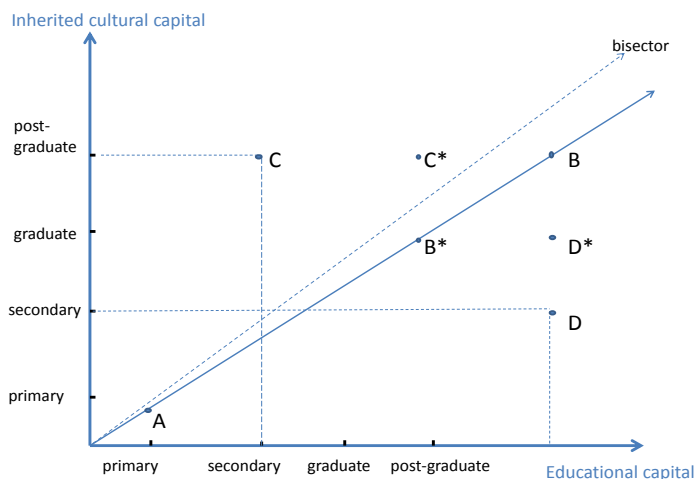
⁶⁷ Leslie Oakes, Barbara Townley, and David J Cooper, "Business Planning as a Pedagogy: Language and Control in a Changing Institutional Field," 260.

⁶⁸ Rogers Brubaker, "Rethinking Classical Theory: The Sociological Vision of Pierre Bourdieu," 766.

⁶⁹ Jane Baxter and Wai Fong Chua, "Be(Coming) the Chief Financial Officer of an Organisation: Experimenting with Bourdieu's Practice Theory," 215.

⁷⁰ Pierre Bourdieu, *Distinction: A Social Critique of the Judgement of Taste*, 81.

Figure 1. The relationship between inherited cultural capital and educational capital



Source: Bourdieu, *Distinction*, adapted from Figure 3, p. 81.

The last type of capital to be covered, symbolic capital, may commonly include ‘prestige, reputation, renown, religion etc.’⁷¹ Language is symbolic capital, ‘which is both a battleground and a weapon’ and powerful when used in the struggle to impose on others a particular view of the world.⁷² The dominant agent or institution in a field may legitimise power through specific language. Often control through symbolic capital, such as technical language, is accepted without question. For, it is not clear where those who occupy dominated positions in both social space and the ‘field of symbolic production’ obtain ‘the instruments of symbolic production for them to express their viewpoint.’⁷³ In the case of Paul Keating, he was renowned for his innate language skills, and encouraged to tackle the technical jargon of the profession in the tax field.⁷⁴

Allied to symbolic capital is Bourdieu’s theory of symbolic violence, which is exercised upon individuals.⁷⁵ ‘The term symbolic violence is meant to be provocative’ and implies the imposition of principles on recipients who have little choice on acceptance or rejection.⁷⁶ Goods and services might be denied to a minority group for reproduction of the social order and to maintain the interests of the dominant.⁷⁷ Symbolic violence is ‘exercised upon a social agent with his or her complicity.’⁷⁸ It is a ‘gentle, hidden form of

⁷¹ Pierre Bourdieu, "The Social Space and the Genesis of Groups," 724.

⁷² Jen Webb, Tony Schirato, and Geoff Danaher, "Understanding Bourdieu," 95.

⁷³ Pierre Bourdieu, "The Social Space and the Genesis of Groups," 735-36.

⁷⁴ Michael Gordon, *Paul Keating: A Question of Leadership* (Queensland University Press, 1993), 69.

⁷⁵ Rogers Brubaker, "Rethinking Classical Theory: The Sociological Vision of Pierre Bourdieu," 755.

⁷⁶ Pierre Bourdieu, "The Force of Law: Toward a Sociology of the Jurudical Field," 5.

⁷⁷ Kerry Jacobs, "Enlightenment and Emancipation: Reflections for Critical Accounting Research," 511.

⁷⁸ Pierre Bourdieu and Loic JD Wacquant, *An Invitation to Reflexive Sociology*, 167.

violence', and established when overt violence is impossible.⁷⁹ For example, the reassuring language skills of Paul Keating often morphed into a sharp-tongued weapon to silence political opponents.⁸⁰ One might also suggest the Australian Government's closed negotiations in 2010 with multinational mining companies over the minerals tax, is an example of symbolic violence against the community, as it had little say in the final shaping of the tax.

In summary, the three conceptual tools of field, habitus and capital can be brought together and represented by the following equation: $[(habitus)(capital)]+field = social\ practice$.⁸¹ Thus social practice is the result of the interrelationship between one's disposition or habitus to the volume and structure of capital one possesses, together with one's position in the field. Bourdieu encouraged the examination of social practice, or practical knowledge, which he distinguished from knowledge acquired from phenomenology (individual experience in the wider world) and objectivism.⁸² For instance, emphasis on practical knowledge can be constituted through various practical functions, such as the calculation of tax contained in legislation. The aim is to characterise the 'particular practices of competent actors as they master various situations.'⁸³ Social actors develop repertoires for perception, appreciation and action.⁸⁴ 'The logic of practice is internalised as second nature and then forgotten as history';⁸⁵ it enacts with habitus. Part of this study's overall aim is to consider how Paul Keating negotiated the heterodoxy of tax reform through the tax field by considering his social practice (or practical knowledge), a combination of his habitus, capital and field position.

- ***Doxa and Illusio***

The final two Bourdieusian concepts to be covered are doxa and illusio. Agents naturalise certain dominant practices, making them appear as self-evident, fundamental

⁷⁹ Pierre Bourdieu, *Outline of a Theory of Practice*, 196.

⁸⁰ See e.g. Michael Gordon, *Paul Keating: A Question of Leadership*, 195-96.

⁸¹ Karl Maton, "Habitus," 51.

⁸² Jane Baxter and Wai Fong Chua, "Be(Coming) the Chief Financial Officer of an Organisation: Experimenting with Bourdieu's Practice Theory," 213. See Pierre Bourdieu, *Outline of a Theory of Practice*.

⁸³ Pierre Bourdieu, *Outline of a Theory of Practice*, 36-37.

⁸⁴ Jane Baxter and Wai Fong Chua, "Be(Coming) the Chief Financial Officer of an Organisation: Experimenting with Bourdieu's Practice Theory," 214.

⁸⁵ Ibid.

and a universal way of organising personal and professional lives;⁸⁶ this is what Bourdieu referred to as 'doxa'. For example, the 1987 introduction of the petroleum rent tax in Australia meant the removal of the requirement for excise case law precedents and tax office determinations that had guided the application of excise on offshore oil production.⁸⁷ In other words, the new petroleum legislation replaced the hitherto requirement for hours of debate. Doxa takes place intuitively: it is pre-reflexive, for practice is misrecognised as being second nature. 'Most people, for most of the time, take their social world for granted',⁸⁸ and never question its many obligations; such as the submission of correct and timely tax return forms. One of the significant mechanisms used by the state to produce doxa is the 'bureaucratic institution, which is perhaps the most powerful institution of government.'⁸⁹ In Australia, the Australian Taxation Office (ATO) is the intermediary between the state and taxpayers, implementing the government's policies. For instance, once a tax reform battle is over and initiatives legislated, legislation is enforced by the ATO as regulator, a bureaucratic arm of the state; a site of power in its own right.

Thus the term doxa, is used to describe the 'apparently surprising practice of accepting things without realising that one is being oppressed.'⁹⁰ 'The ways in which we submit to and are taken in by this normalised, doxic view of practice, is referred to as *illusio*' and likened to being 'caught up in a game' and 'having a feel for the game'. For instance, Paul Keating at the height of his parliamentary career was a leading exponent of the parliamentary 'game' of tax reform. To legitimise reform to the electorate he needed to maintain the *illusio* of a complete understanding of the technical aspects of tax. The next section of the study details the proposed methodological framework for stage two of the project, which addresses how Bourdieu's social practice theory will be situated to analyse the data.

⁸⁶ Pierre Bourdieu, *Outline of a Theory of Practice*, 64. Pierre Bourdieu, *Practical Reason* 55. Jane Baxter and Wai Fong Chua, "Be(Coming) the Chief Financial Officer of an Organisation: Experimenting with Bourdieu's Practice Theory," 214.

⁸⁷ In December 1987 the Australian Government introduced the *Petroleum Resource Rent Tax Assessment Act 1987* (PRRT) - a profit based tax system that replaced the crude oil excise and Federal and state royalties systems for offshore oil projects.

<<http://fueltaxinquiry.treasury.gov.au/content/backgnd/002.asp>>

⁸⁸ Richard Jenkins, *Pierre Bourdieu*, 70. See also Cecile Deer, "Doxa," in *Pierre Bourdieu: Key Concepts*, ed. Michael Grenfell (Acumen Publishing, 2008), 119-30.

⁸⁹ Jen Webb, Tony Schirato, and Geoff Danaher, "Understanding Bourdieu," 97-98.

⁹⁰ *Ibid.*, 95-96. See also Pierre Bourdieu, "The Force of Law: Toward a Sociology of the Jurudical Field," 5.

IV METHODOLOGICAL FRAMEWORK

The methodological design will use a comparative framework over two points in time (1983 to 1994 and 2007 to 2012)—the two periods of Labor Government tax reform. The research will first require the collection of quantitative tax revenue data, and plotting it relative to GDP to depict tax reform outcomes. Document analysis will then be applied to qualitative data drawn from published journals, biographies, speeches and publically available legislative and policy materials authored by a range of stakeholders, such as politicians, civil servants, business people, academics and trade union officials. In addition, a sample of persons described as elite in the tax field, will be contacted for semi-structured interviews to obtain first-hand insights into their experiences and opinions about social and institutional practices in the tax field. The interviews will aim to penetrate the reform process through four themes: factors to establish authority for a reformist Treasurer; personal insights into tax reform; attributes that equip a Treasurer for a tax reform role; and orthodox tax structure versus change to the heterodoxy of tax reform. Thus, archival data will be supplemented by the interview data, which will be uploaded into NVivo software to facilitate textual analysis using Bourdieu's social practice theory.

Bourdieu's practice theory calls for reflexivity by the researcher, particularly where interview is the method of choice. Star and Griesemer claim that, 'achieving consensus and reflective practice involves negotiation, debate, triangulation and simplification...'⁹¹ Garcia and Oates offer a reflexive perspective of the regulatory processes at play across the tax field.⁹² As the primary researcher, continually reading about Keating, to address the inclination that I may eventually 'assume to know' my research subject, the need to scrutinise and reflect upon the findings is an important aspect of the study.⁹³ To keep the project manageable and comparable, questions will be limited to Australia's resource tax reform, a key reform in the two selected timeframes. See Table 1 for the interview matrix.

⁹¹ Star and Griesemer (1989) quoted in Louise Gracia and Lynne Oates, "Boundary Work and Tax Regulation: A Bourdieusian View," 319.

⁹² Ibid., 304-05. See also Jacobs reference to Bourdieu's call for reflexivity in research, Kerry Jacobs, "Enlightenment and Emancipation: Reflections for Critical Accounting Research," 513.

⁹³ See Pierre Bourdieu and Loic JD Wacquant, *An Invitation to Reflexive Sociology*, 199-212; Cecile Deer, "Reflexivity." My approach builds on a similar Bourdieusian framework and methods used by Leslie Oakes, Barbara Townley, and David J Cooper, "Business Planning as a Pedagogy: Language and Control in a Changing Institutional Field," and; J Everett and T Jamal, "Multistakeholder Collaborations Pedagogic Practice and Symbolic Marketplace" (paper presented at the European Group of Organizational Studies 2001).

Table 1. Interview Matrix

	Petroleum rent tax, 1987	Minerals rent tax, 2010-2012
Politicians	Paul Keating Bob Hawke	Paul Keating Kevin Rudd Julia Gillard Wayne Swan Martin Ferguson
Bureaucrats	John Stone, Secretary, Treasury to 1984 Bernie Fraser, Secretary, Treasury, 1984-1989 David Morgan, Senior Dep. Sec., Treasury, 1980s Revenue Group, Treasury	Ken Henry (Teasury, secretary to 2011) Revenue Group, Treasury
Business	John Schubert, CEO, Esso Australia Peter Wilcox, CEO, BHP Petroleum	Mitchell Hook, CEO, Minerals Council of Australia
Academics	Ross Garnaut, ANU John Freebairn, University of Melbourne Rick Krever, Monash University	George Fane, ANU
Unions	Bill Kelty, Secretary, Australian Council of Trade Unions, 1983-2000	Dave Noonan, National Secretary; Construction, Forest, Mining & Energy Union
Community Services	Julian Disney, President, Australian Council of Social Service (ACOSS)	Tim Costello, CEO, World Vision Australia

Source: the author.

The choice of resource rent taxes for the interviews is appropriate due to the propensity of such a tax to elicit a range of opinions. Underlying a resource tax is the prerogative of a sovereign state to seek an appropriate return for allowing private interests to extract the finite natural resources. In Australia the mining royalty is levied by state governments in two ways: on an output-basis (by volume or value) of mineral production; or on an income-basis by project (a tax on net income). For a mining company, the volume approach disregards the profitability of the project: a disincentive, given the industry's typically high capital costs; while the value (*ad valorem*) method of calculation can be complicated. For a state, the volume royalty does not reflect a market of high commodity prices, thus revenue flow can be flat; and an income royalty might generate no revenue if early capital costs of mining are high. Royalties can thus distort investment decisions.

In 1948, Brown attempted to address the shortcomings of output-based and income-based royalties through a variation on income-based royalties, that is, replacing royalties with a resource rent tax: a tax on 'above normal' profits (ie. economic rent).⁹⁴ His

⁹⁴ E.Cary Brown, "Business-Income Taxation and Investment Incentives," in *Income, Employment and Public Policy: Essays in Honor of Alvin H. Hansen* (Norton Inc., 1948).

approach, termed the 'cash flow method' has tax levied on the difference between project receipts and expenditure (current and capital); but in cases where the cash flow happens to be negative, the government provides a tax refund. Much later, in 1975, Garnaut and Clunies Ross posited their variation on the Brown tax, whereby a resource rent tax was to be levied only on the positive net cash flow from a mining project.⁹⁵ In instances of negative cash flows, there are no refunds, but rather such costs are carried forward with interest (the uplift rate) to preserve value. The next refinement was the allowance for corporate capital (ACC) cash flow method derived by Boadway and Bruce. Their method calculated net project receipts and expenses (that only include book value depreciation) and then deducted the ACC (the uplift rate) before the rent tax is applied. The ACC preserves value particularly for the spread of capital expenditure over a project's effective life.⁹⁶ All three approaches disallow interest deductions and claimed that the 'cash flow' method provides a non-distorting, tax neutral design. Australia's petroleum resource rent tax (PRRT) was based on the Garnaut and Clunies Ross method and its minerals resource rent tax (MRRT) on the Boadway and Bruce method, much-modified.⁹⁷

Australia's petroleum tax was introduced in 1987, without extensive media discussion.⁹⁸ However, by 1996 questions were being asked about whether Australia's natural resources could sustain both economic growth and welfare enhancement.⁹⁹ Sustained demand for mineral resources, from the early 2000s, led to the introduction of the MRRT in 2012, with an attendant research and commentary characterised as varied and fractured. Garnaut called for a balance between private and public interests when considering the merits of the then proposed minerals resource tax.¹⁰⁰

⁹⁵ Ross Garnaut and Anthony Clunies Ross, 'Uncertainty, Risk Aversion and the Taxing of Natural Resource Projects' (1975) 85, no. 338 *Economic Journal*.

⁹⁶ Robin Boadway and Neil Bruce, 'A General Proposition on the Design of a Neutral Business Tax' (1984) 24 *Journal of Public Economics*.

⁹⁷ For a more detailed discussion of the methods for Australia's resource rent taxes, see namewithheld, "Resource Rent Taxes: The Politics of Legislation." For illustrations of model minerals rent tax cash flow charts, see namewithheld, 'Minerals Resource Rent Tax (Mrrt): Mining Project Evaluation Techniques' (2010) 14, no. 1 August *The Tax Specialist*.

⁹⁸ namewithheld, "Resource Rent Taxes: The Politics of Legislation."

⁹⁹ Peter Hall, 'Trade, Growth and Welfare in a Natural Resource-Rich Country' (1996) 23 *International Journal of Social Economics*.

¹⁰⁰ Ross Garnaut, 'The New Australian Resource Rent Tax: The Resources Super Profits Tax' (2010) 8 *Insights*.

Economists and tax researchers have supported a resource rent tax, even in a modified form, claiming both investors and community benefit.¹⁰¹ Others claim, for example, that mining-related environmental issues have been neglected;¹⁰² problems of a two-speed economy without structural reform have emerged; social justice issues—including criticisms of inadequate community infrastructure in mining communities—are seen as prescient; and family breakdown, a consequence of the demand for a mobile ‘fly-in fly-out’ workforce is common.¹⁰³ The preceding shows the call to government for leadership in policy to guide sustainable mining development into the future.

V CONCLUSIONS AND PROGRESSION OF THE STUDY

To progress this study to stage two of the larger comparative project, and after due reflection, it is feasible that social practice theory will help explain: if and how class-based power and privilege in the tax field, for the purposes of tax reform, has changed from 1983 to 1994 and from 2007 to 2012; the extent of Paul Keating’s contributions to tax reform since he first entered parliament, and now as a commentator; and how Keating negotiated the heterodoxy of tax reform through the tax field by considering his social practice (or practical knowledge), a combination of his habitus, capital and field position. Bourdieusian conceptual tools are argued as appropriate for the next stage of the project, for the three main assumptions in Bourdieu’s practice theory are evident and applicable: that mental schemata and social division are linked in the legal and policy process of tax reform; second, that symbolic instruments were used by Keating for domination of his ‘competitors’; and third, there were constant struggles between the individual, Keating, and groups, such as the mining stakeholders, in field of tax.

This study contributes to the literature on the use of Bourdieusian concepts in the legal field of taxation. Stage two of the project will adopt Bourdieu’s practice theory into the methodology, over other, perhaps more common perspectives. Either way, the common

¹⁰¹ See e.g. Lindsay Hogan, ‘Non-Renewable Resource Taxation: Policy Reform in Australia’ (2012) 56 *The Australian Journal of Agricultural and Resource Economics*; Greg Smith, ‘The Way Forward on State Tax Reform: An Aftsr Perspective’ (2012) 10, no. 1 *eJournal of Tax Research*; John Freebairn and John Quiggin, ‘Special Taxation of the Mining Industry’ (2010) 29, no. 4 December *Economic Papers*.

¹⁰² Frank G Nicholls, ‘Environmental Policy in the Howard and Rudd Eras’ (2010) 40, no. 5 *Environmental Policy and Law*.

¹⁰³ See e.g. Ian McAuley, ‘Taxing the Miners’ Uncommonly Large Profit’ (2010) 1, Spring *Dissent*; Robert J Stimson, ‘Australia’s Changing Economic Geography Revisited’ (2011) 17, no. 1 *Australasian Journal of Regional Studies*; Kerry Carrington and Margaret Pereira, ‘Assessing the Social Impacts of the Resources Boom on Rural Communities’ (2011) 21, no. 1 *Rural Society*.

ground is to analyse and explain tax reform, and in particular Paul Keating's contribution.

Paul Keating, as prime minister, delivered a welcome speech to the Australian cricket team at a reception in the nation's capital city of Canberra, where he uncharacteristically admitted 'scant knowledge' of the finer points of that sport. Importantly however, he made an analogy between the game of cricket and his approach to performance in the Parliament:

It is where the game is won or lost, and if you're serious about your profession and the country you're playing, you play seriously.¹⁰⁴

Keating would have concurred with Gillard's 'Game on!' rhetoric.

¹⁰⁴ Paul Keating, *Paul Keating, Prime Minister: Major Speeches in the First Year* (Australian Labor Party 1993), 192.