

COLLABORATIVE TAX REGULATION: CAN CONSUMERS BE ENGAGED AS 'PARTNERS' IN THE REGULATORY CRAFT?

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Abstract

This article shows a new form of regulation within a tax administration where tax administrators abate tax evasion by nudging and motivating consumers to only purchase services from tax compliant businesses. This indirectly closes or forces tax evading businesses to change their practices, because their customer bases decline to commercially non-viable levels. The analysis is framed by public governance literature and argues that the regulation is an example of *collaborative or interactive governance*, because the tax administrators do not regulate non-compliance directly, but activate external stakeholders, i.e. the consumers, in the regulatory craft. The study is based on a qualitative methodology and draws on a unique case of regulation in the cleaning sector. This sector is at high risk of tax evasion and human exploitation of vulnerable workers operating in the informal economy. The article has implications for how tax practitioners think about collaborative and interactive regulatory initiatives. While the tax administration in the study sees the approach as effective, the analysis shows that there are a number of caveats in relation to regularity, public listing, costs and revenue focus. The article thus links a concrete case of new regulation in tax administration to broader theoretical discussions of collaboration and interactive governance within public administration, and the article problematizes this regulation. This provides a vantage point from which constructive dialogue about new regulatory practice can emerge.

INTRODUCTION

In addition to having a viable cash flow, a key premise for running a business is compliance with rules and regulations concerning business activities. Businesses that make money but do not comply with the tax law (and/or other laws) will, at some point, experience intervention by public tax administrators or other public office-holders. Commonly, tax administrators use the legal code to enforce compliance via inspections, sanctions or fines directly targeted at businesses that breach the law. In contrast to this approach, a new trend of 'cooperative' enforcement is discernible within tax administration. Working with consumers, tax administrators actively influence the cash flow of non-compliant businesses by informing customers of the non-compliant tax practices of the selling businesses. Such businesses may either close or comply, not because of direct enforcement from tax administrators, but because of declining sales to consumers who are increasingly suspicious of the businesses' integrity. Tax compliance here becomes the result of 'cooperation' between tax administrators and consumers.

Such *collaborative regulation* within public administration has been the focus of much recent research. Scholarship has theorised what occurs when government officials engage in indirect

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forms of governance and when government officials collaborate with external stakeholders to achieve their goals. Flinders has discussed distributed governance (2005); Grabosky has discussed the use of non-governmental resources to foster regulatory compliance (1995); Rhodes has discussed network governance (1997); Torfing et al. have discussed interactive governance (2012); and Alford and others have advocated the potential of co-production (Alford, 2009, 2013; Needham, 2008; Ryan, 2012; van Eijk & Steen, 2013). Within this body of scholarship, this article refers to the work of Torfing et al. and their concept of *interactive governance* (Torfing et al., 2012). This concept describes governance that occurs through a plurality of state and non-state actors (ibid. 2).

The article focusses on actual tax practices by showing how tax administrators from the Danish Customs and Tax Administration regulate tax evasion by motivating consumers to purchase services from tax compliant businesses. This indirectly closes or forces tax evading businesses to change their practices because the customer base declines to commercially non-viable levels. I argue that this regulation is an example of *collaborative* or *interactive governance* because the tax administrators activate external stakeholders (that is, the consumers) in the regulatory craft. The study employs a qualitative methodology and focusses on the regulation of contracting in the cleaning sector. The significance of the analysis is that it problematizes this new form of collaborative regulation. The tax administrators themselves see the approach as effective, yet this analysis shows that there are a number of caveats in relation to regularity, public listing, costs and revenue focus. The contribution of the article is that it links a case of enforcement in tax administration to theoretical discussions of *interactive governance* within public administration and problematizes this regulation. In this way, rigorous use of theory from public administration is connected specifically to regulation within tax administration.

The following section introduces the theoretical concepts used to study collaborative regulation. The subsequent section is a methods section that introduces the qualitative study. The body of the article presents and analyses the case. The penultimate section discusses the new regulation strategy and highlights its challenges. The final section is the conclusion, together with an outline of the article's contribution to the literature on collaborative and interactive governance within public administration.

COLLABORATIVE REGULATION

It is a common experience across different public sector institutions that traditional state-centric forms of governance are being challenged. Today, it is often not *comme-il-faut* for public service providers to rely on top-down imposition of authority - to be formalistic, rigid, closed and hierarchical. Rather, when public services are developed, these should be co-produced with users who are involved in the process (Jakobsen & Andersen, 2013). Many large-scale public sector reforms are based on thorough engagement and involvement of the affected parties who can influence the policy process bottom-up (Dunston, Lee, Boud, Brodie, & Chiarella, 2009). *User-involvement, participation, collaboration, partnerships* and *co-production* are buzzwords for today's governance. In continuation of this, Torfing et al. (2012) note that it is central to recognise that the state cannot be seen as the sole actor involved, nor can the state necessarily be seen as the most fundamental actor in governance. No single actor, they argue, can account for contemporary governance alone. Instead, contemporary governance initiatives involve government, markets

and/or some forms of *interactive governance* based on a combination of actors (ibid. 4-5). In other words, there are limits to unilateral state action (ibid. 4).

This thought is perhaps not so provocative within areas such as public health care, schooling or planning, where user-involvement and collaboration have been standard development methods for years, and where experiences have been thoroughly documented and analysed (Bovaird, 2007; Dunston et al., 2009; Fledderus, Brandsen, & Honingh, 2013; Harrits & Møller, 2013; Needham, 2008; Podger, 2012; van Eijk & Steen, 2013). Among the more coercive functions of the state, such as the police, the military and - of interest here - tax administration, *partnership*, *participation*, *co-production* and comparable strategies have had less traction.

These coercive functions of the state have regulatory and law enforcement responsibilities that they predominantly exercise themselves, and often these authorities engage with citizens and businesses who are not at all pleased about their actions. Who really likes to be arrested? Fined? Have a license revoked? Or have one's property seized? (Sparrow, 2000). It can simply be unpleasant to be forced into compliance by any of these authorities, and the citizenry and businesses may receive treatments that they have not requested, have not paid for, might not enjoy, and which they will not want to repeat. As Sparrow writes, the core of these authorities involves the imposition of duties. These authorities deliver obligations, rather than services (ibid. 2).

Although Sparrow is right about these authorities' coercive enforcement responsibilities, there has been a trend in recent years for tax administrations, in particular, to be increasingly attentive to the possibility that, in some areas of regulation, partnering with external stakeholders is a viable route to securing compliance. This approach has been blueprinted in the Organisation for Economic Cooperation and Development (OECD) report *Together for better outcomes: Engaging and Involving SME Taxpayers and Stakeholders* (2013). This report emphasises the potential for creating better tax compliance by initiating cooperation with external stakeholders and states that: "On their own [the revenue bodies] are not capable of addressing the scale of the challenge revenue bodies face, particularly in the wake of the global financial crisis" (ibid. 2).

Instead, revenue bodies increasingly need to look outside their own organisations to use the knowledge and resources of both taxpayers and other stakeholders to achieve greater tax compliance. If they do this, there is potential for improving outcomes, enhancing services and reducing costs (ibid. 3). Thus, in this way, the OECD report concurs with Torfing et al.'s description that there are 'limits to unilateral state action' (Torfing et al., 2012, p. 4) and even encourages tax administrations to engage in participation, collaboration and partnerships to achieve their goals.

INTERACTIVE GOVERNANCE

Although the OECD promotes the engagement and involvement of external stakeholders in fostering tax compliance, the OECD does not provide theoretical concepts to analyse what happens when engagement and involvement efforts are initiated in practice. On the other hand, this is what Torfing et al. do with their concept of *interactive governance*. As briefly sketched in the introduction, interactive governance describes how a plurality of actors - state actors together with non-state actors - interact to promote and achieve common objectives (Torfing et al., 2012, p. 2).

The concept stresses the element of so-called meta-governance. This means that governments play a central role in meta-governing interactive governance by means of their institutional conditions and by designing, managing and directing the interactive governance arenas (ibid. 4). Another facet of the concept is that it highlights the new roles and responsibilities of the bureaucrats and citizens/businesses involved. The bureaucrats become less like 'hands-on' regulators and more like managers of interactions (that is, designers of the interactive areas). In addition, the regulatees - that is, those that are being regulated - take on new roles. Previously, they were subjects who were regulated. Now they are recast as co-producers of governance and as 'partners'. In sum, the concept emphasises a shift toward a new form of governance in which states no longer steer primarily through formal state actors, but instead move towards indirect, collaborative and interactive steering where several stakeholders are engaged. All of this changes the roles and responsibilities of the parties involved and may blur previously established distinctions between regulator and regulatee (ibid. 151).

Although this paper draws on Torfing et al.'s conceptualization of interactive governance, a disclaimer should also be provided concerning Torfing et al.'s understanding of tax administration/revenue collection. Their work does not go into detail on this area of governance but, in several instances, they use revenue collection as an example - together with foreign affairs and defence - where they believe formal and legalistic state-based steering continues to be important, because these areas are seen as core defining functions of the state (ibid. 2). They write:

Likewise, this form of governance [i.e., interactive governance] may not be appropriate for all policy areas, especially those that involve (...) the 'defining functions' of the state, for example, law, defence, and taxation (ibid. 4).

Although I concur that taxation is a defining function of the state, I object to the tendency to categorise tax administration as based on the traditional top-down imposition of authority and describing it as an area not appropriate for interactive forms of governance. More specifically, I view this description as an expression of a lack of knowledge of contemporary trends in tax administration. More knowledge of actual practices and procedures within tax administration is needed. As evident in this article, interactive forms of governance already exist in tax administration and the regulation developed in this area of government is more subtle than the 'stereotypical' perceptions expressed by Torfing et al. and partly by Sparrow.

ORGANISATIONAL ETHNOGRAPHY

In her book, *Taxation: A Fieldwork Research Handbook* (2012), Lynne Oats argues that tax is a social and institutional practice and that, often, not enough attention is paid to the important aspect of tax as an institution (ibid. 5). This social and institutional aspect of taxation is adhered to in this study. It is the tax administration - this *institution* - which is in focus. What will be presented is a detailed empirical account of the way that tax inspectors put certain tax rules and regulations into play in their governance efforts.

The method employed in the study is qualitative, and is inspired by *organisational and administrative ethnography* (Boll & Rhodes, 2015; Moeran, 2005; Neyland, 2007; Yanow, Ybema, & van Hulst, 2012; Ybema, Yanow, & Kamsteeg, 2009). This approach uses ethnography, that is, methods such as observation, participation and explorative interviewing (e.g. Hammersley

& Atkinson, 2007), to study an organisational setting. What one gains from observing work, participating in meetings and interviewing organisational members is knowledge about how 'things work around here' (Rhodes, 2011, 2015). This methodology enables knowledge about the everyday practices and experiences of the people working in these organisations. When using this method to study public administration, one gains insight into how these organisations are 'commonplaces' where the state enacts itself.

Ybema et al. suggest that the quotidian experiences of people working in these organisations may, to some, hardly seem exciting (2009, p.1). On the one hand, I can appreciate this observation. Sometimes when I enter a tax office, I question whether there is something exciting to find when I see the legendary 'paper-pushing-bureaucrat' bent over the keyboard. Yet, on the other hand, when I start to engage with the inspectors, when I hear about their work, their beliefs and practices, when I follow them on their inspections, then I always become intrigued by the complexity and multifaceted character of their work. These people often struggle to meet organisational demands, to follow new strategies, to provide sound instruction and services to citizens and to maintain their motivation for, and adherence to, the ethical standards of their work. These intriguing aspects of administrative life - in taxation - are what I aim to convey in the following analysis.

Having *organisational ethnography* as a methodological marker to steer with is challenging. As Neyland notes, ethnography is by no means a straightforward methodology. It requires a great deal of access to the field being studied, a participative role for the researchers, a great deal of time spent in the field and a great deal of researcher involvement in gathering, organising and analysing observations (2007, p. 2ff). Relating to these challenges, the first hurdle to overcome when doing organisational ethnography in tax administration is to gain access. By their nature, tax inspectors handle confidential information about tax payers. Speaking from experience, it is almost impossible to sit at the desk of a tax inspector without one's eyes gazing at memorandums, letters, notes, audit results and reports. Many of these documents have attached names, addresses and central person registration numbers. Allowing a researcher to access this 'room' requires extensive agreements about confidentiality, secrecy and anonymity. A second hurdle to overcome when seeking to conduct fieldwork is being present when tax inspectors interact with taxpayers. This may be during service encounters, random audits or actual inspections. Being present as a researcher on these occasions often requires additional consent from the citizens and additional agreements on secrecy.

Another challenge when aspiring to do organisational ethnography in a public administration setting is *time* - the informants' time. I have been studying tax administration in Denmark for a number of years (Boll, 2014, 2015). Without exception, I have met tax administrators who are conscious about how they spend their time because they are pressed for time and resources - often having stacks of cases on their desk. For these people, it is an inconvenience to have an ethnographer hanging around. Work slows down: procedures and practices have to be explained, precautions need to be taken regarding confidentiality, and interactions need to be cleared by the senior managers. It is an additional pressure to have two eyes following you. When I follow these inspectors, I sense that they try to do their work in the best possible manner - no mistakes can be made when the researcher is there.

Any academic doing empirical work is likely to face many of these challenges. However, the challenges are pronounced for organisational ethnographers because the key to this method is to stay for a long time and to 'get close' to the informants' work. Due to the constraints in relation to time, access and secrecy, I have found it difficult to justify explorative fieldwork over longer periods of time. It strains the tax administrators. In contrast, I have had positive experiences conducting shorter and more focussed fieldwork. The case below exemplifies such a tightly focussed fieldwork project. Importantly, this fieldwork is not *organisational ethnography* as such - that would have required more observation and/or participation over a longer period of time. Instead, organisational ethnography is the methodological marker that the data collection is steered by. With the sources at hand, the study seeks to describe and analyse how 'things work around here'. It seeks to convey the tax administrators' everyday work practices.

THE DATA

In the spring of 2012, I conducted fieldwork in a tax unit in the Danish Customs and Tax Administration. This unit was responsible for the regulation of contracting in the cleaning sector. The unit had its operating core in a tax office north of Copenhagen, Denmark. The staffing of such a unit - or 'project', as it is colloquially referred to - typically includes a *project owner*, who has overall responsibility for the project. This person often oversees several projects/initiatives. A *project leader* coordinates and manages the project on a daily basis. This person typically runs only one project at a time and is formally responsible for internal documentation, such as the project description, evaluations and staffing. As some projects/initiatives are run simultaneously across the entire country, some of the project leaders are also called *regional coordinators*, indicating that they coordinate and manage a larger regional effort. Finally, there are the *case workers*. These individuals are responsible for the actual work. Some of the case workers are allocated to a project/initiative full-time, whereas others work on two or three projects.

During the fieldwork, I was permitted to interview a broad spectrum of employees. This resulted in a total of 18 interviews. Two interviewees were conducted with *project owners*, three with *project leaders/regional coordinators* and 13 with *case workers*. All interviews were explorative in their nature. Some of the interviews focussed directly on the regulation of the cleaning sector, while some of the interviews had a basis in other related areas of regulation. The aim was to get the involved staff to discuss their work and its history in the organisation, and to explain what the challenging, rewarding and joyful aspects of what they were doing are. The interviews were conducted at the tax office, and all interviews were recorded and transcribed.

In addition to the interviews, I was also given a number of internal administration documents. These documents are listed in Figure 1. The documents contain confidential information about the Tax Administration's work procedures. To access them, I signed a confidentiality agreement, which was negotiated so that I could describe cases from this material, as long as the information was anonymised. Furthermore, I obtained a number of publicly available documents relating to the work in focus. This material includes four questions from the Danish Parliament to the Tax Administration, 14 newspaper articles about the work in focus, and a press release from the Tax Administration.

Figure 1: Overview of internal documents. (N.B. I cite these documents continuously in the analysis).

Document	Project: Regulating the cleaning sector
Internal document	Protocol for work
Internal document	Project description
Internal document	PowerPoint – final evaluation
Internal document	Status – to the Minister

Together, this material has allowed me to describe and analyse how the tax administrators regulate the contracting of cleaning services. Although the case is based in a specific tax agency and national context, I believe that the mechanism of collaboration in regulation illustrates a trend that is recognisable for other tax administrations responsible for regulation. Hopefully, the case can provide food for thought, despite its national specificity. The data also included classic observational fieldwork. This has been reported separately in an article in *Journal of Organizational Ethnography* (Boll, 2015).

REGULATING THE CLEANING SECTOR

In Denmark, as in many other Western countries, cleaning is often conducted by migrant workers. For many of these workers, a cleaning job is attractive because it requires few language skills, is unskilled and provides a stable source of income which can (if the cleaners are not exploited) be considerable compared to salaries in their home countries. Although attractive as a job, the cleaning sector is also a ‘Wild West’. In Denmark, the Tax Administration’s random inspection of cleaners’ working conditions shows that three out of five cleaners are paid ‘cash in hand’, work too many hours, or do not possess a work permit, contract, or residence permit (project description). There are severe problems with workers regularly being exploited by middlemen. These middlemen are organised as subcontractors and hire the cleaners under illicit conditions. The taxation obligations of these subcontractors are often sidestepped (project description). The cleaning sector is, therefore, an area ripe for both human exploitation and tax evasion.

In the interviews, the case workers explain that the cleaning they have in focus for their regulation is cleaning done at public hospitals, schools, universities or large private corporations. In most cases, these purchasers of cleaning services have signed a contract with a cleaning company and have contracted in good faith. However, the cleaning companies that sign the contracts often do not employ cleaners themselves. Instead, they hire sub-contractors, who again hire sub-contractors, who then provide the cleaners from their networks. It is not uncommon for cleaners from these networks to be migrant workers who do not have work or residence permits. These workers operate in the informal part of society and the economy. In the chain of middlemen who organise the cleaning, consideration for wages, taxes, contracts and work permits disappear - also because such formal documentation simply cannot be presented. As a result, the cleaners who show up to do the cleaning at the schools, hospitals or supermarkets have been given official clothing, and can often provide papers, contracts or IDs, but most of this documentation is fake. The case workers explain that the purchasers of these cleaning services have no immediate reasons for suspicion; a contract

has been signed with a formal cleaning company and the cleaning is being done. The cleaners do not disclose that they have been hired by more or less 'shady' sub-contractors, who pay them 'cash-in-hand' and who often do not adhere to their formal taxation obligations. The cleaners keep quiet about their employment conditions, fearing to lose their jobs.

The classic strategy for regulating tax evasion in this set-up has been to target the sub-contractors by approaching the cleaners. The cleaners are often exploited and are in vulnerable or weak positions. Their positions stand in contrast to that of the subcontractors, who often deliberately take advantage of the cleaners' weaker situations. The subcontractors have a lucrative niche, because they function as the middlemen between the *cleaners*, who are eager to work but are outside the formal labour market, and the *cleaning companies* and their *consumers*. The cleaning companies want the cleaning to be done as cheaply as possible to attract customers and, therefore, they hire sub-contractors who can provide cheap cleaners. To stop this continuous supply of cleaners from 'shady' subcontractors, the case workers from the Tax Administration will show up at the locations where the cleaning is being done and will try to find the responsible subcontractors. As a result, the case workers will find cleaners with inadequate or fake papers, identify the subcontractors who have hired them, and reconstruct the earnings of these subcontractors. Finally, the subcontractors are charged for tax evasion because they pay their cleaners 'cash in hand' and do not meet their taxation obligations.

The case workers explain that they have extensive experience and are skilled in conducting such reactive investigative work. However, they also have a clear sense of the pointlessness of this work because the subcontractors do not react to the normal sanctions of penalties or forced closure of their businesses. Instead, the case workers find that when the subcontractors have been charged, they flee the country or they simply close their business to start a new one in another name. In addition, many of the subcontractors engage in money laundering, whereby large sums acquired by tax evasion in Denmark are moved into the legal economies of other countries by means of international trade. Hence, when Unger, in her research on money laundering (2009, 2013), concludes that practice is increasing rather than declining, it is tax evasion such as this in the cleaning industry that adds to the overall increase in money laundering. Looking at the Danish context, the result is that the subcontractors have no savings or assets with which to pay their tax debts.

ENGAGING CONSUMERS IN SECURING COMPLIANCE

Faced with this situation, the Danish Customs and Tax Administration decided to rethink its regulation. The project owner and leader in charge explained that they wished to change the regulation by influencing the *consumers* of the cleaning services. If those that purchased the cleaning services could be engaged in securing proper contracting and tax compliance, then much would be gained in preventing subsequent tax evasion. The tax administrators wanted to make the consumers aware of the tax evasion and human exploitation that they potentially supported when they contracted overly cheap cleaning services. The basic idea was that *if* these consumers preemptively stopped purchasing services from cleaning companies using 'shady' sub-contractors, *then* the means of existence of these businesses would diminish, thus forcing them to either comply or close. For another, yet related, use of 'public disclosure' within tax administration, see Boll and Tell (2016).

The central question for the tax administrators was how to motivate the consumers to take such pre-emptive action. The case workers explained that, for many purchasers of cleaning services, this is an expenditure that they are more than willing to cut to a minimum. One of the case workers illustrates this point by referring to a conversation she had had with a head of a public school. The head of the school explained that the school had recently saved money on their cleaning contract: the cost of their old contract was approximately 7 million DKK [1 million Euros], whereas the cost of the new contract was 5.5 million DKK [700,000 Euros]. The head of the school did say that she thought that this price was suspiciously low, but the price was provided as part of a public competitive bidding process and she needed to take the cheapest offer. Furthermore, she explained that she intended to keep an eye on the cleaning to ensure that it was done properly. In most cases, this meant inspecting whether floors were being washed, whether toilets were clean, or whether too much dust had accumulated in the corners. The *cleaning* was the focus. As such, the head of school, or any other person responsible for the cleaning, would typically look at the services provided, not at whether the cleaners receive ‘cash in hand’, have work permits, or whether the person is registered in the Tax Administration’s database as a wage earner. These administrative issues are assumed to be compliant. Yet, it is precisely in relation to these, and in relation to (under)payment, that problems arise. The consumers are less likely to pay attention to this because it involves ‘mundane’ bureaucratic issues, rather than direct delivery of services.

To inform current and potential purchasers of cleaning services about these problems and to motivate them to be more cautious when contracting them, the Tax Administration began different initiatives. Firstly, guidance meetings were set up where the case workers visited selected larger consumers to inform them about the exploitation of cleaners and how they could prevent tax evasion. This information suggested, for instance, that the consumers refuse to accept the use of subcontractors, that they routinely check the cleaners’ IDs, and that they demand that wages be paid into bank accounts. If the consumers insist on these precautions, the risk of tax evasion will be reduced. The guidance meeting strategy that targeted individual larger consumers was run together with a proactive media strategy aimed at raising public awareness about the challenges in the cleaning sectors (see also Boll, 2016). This latter strategy reflects some of the more problematic elements of the ‘collaborative’ regulation.

The two initiatives described above are types of ‘street-level’ (Lipsky, 2010 [1980]) work performed by local case workers. During my fieldwork, I was also invited to observe one meeting focussing on how senior tax administrators tried to influence the revision of the public procurement rules. During this meeting (and many other meetings), the senior tax administrators sought to include criteria based on tax compliance into the public procurement regime. I mention this to highlight the fact that the challenges of contracting in the cleaning sector were approached from various vantage points and not only from the ‘street-level’, which is the focus in this article. The reason these procurement negotiations are not included in this analysis is that I was denied access to the negotiations.

THE PROACTIVE MEDIA STRATEGY

Looking at the central elements of the ‘street-level’ initiatives, the case workers explain that their proactive media strategy relied on two elements. Initially, the case workers were to conduct a number of unannounced inspections of the cleaning at media-sensitive purchasers’ properties. These purchasers were chosen because they showed corporate social responsibility (CSR) and

cared for their public reputation. Next, if non-compliant cleaning was found, the tax administration would produce press releases informing the public about this, with an emphasis on the tax evasion. The concerned consumers, who are *not* formally responsible for the tax evasion (or for the potential human exploitation), as they have contracted in good faith, could choose to be anonymous or be listed by name in the press releases. Most purchasers chose anonymity. This was because, even though the evasion and exploitation was connected to the cleaning companies and the subcontractors who are legally responsible, the place of the evasion and exploitation was the corporate site. Simply listing this place in a press release connects this site to the problems. This does not make for flattering press coverage for the CSR-sensitive purchasers.

This press release strategy produced a number of stories about how various consumers, such as public institutions and private corporations (not listed by name) had, without knowing it, had cleaners on their property who had neither residence nor work permits, and who were underpaid and had been employed without proper contracts. The intention from the Tax Administration was that these stories would create public awareness of the problem, and encourage other purchasers of cleaning services to pre-emptively check their own contracts and their own cleaners' conditions of work. The idea was simply to distribute information.

To understand the scope of (and *spin-off* from) this strategy, one press release should be discussed in more detail. Following an unannounced inspection in January 2011, the Tax Administration sent out a press release titled: "Cleaners in newspaper group arrested" (SKAT, 2011). The press release stated that an inspection had revealed a new example of problems with subcontractors in the cleaning sector. It described how, together with the police, the Tax Administration had inspected the cleaning services in the *media industry* and that here, in one of the inspected *newspaper groups*, four cleaners had been arrested by the police. Two of these cleaners had subsequently been deported; a third cleaner had already been refused entry to the country and had been deported again; and the last cleaner had been charged for presenting false ID papers. The press release stated that the inspection showed that the cleaning company responsible for the cleaning at the newspaper group had no control of its subcontractor and that the subcontractor would be assessed with financial penalties for having employed illegal workers and for not meeting his taxation obligations.

The press release did not list the name of the purchaser, the cleaning company or the subcontractor. All were anonymised, like most of the other press releases sent out. Nevertheless, it only took a few hours before the internet-based newspaper *Journalisten.dk* publicly listed the names. It was announced that the site of the cleaning was Berlingske. Berlingske is one of the oldest and largest media groups in Denmark and is responsible for the production of several of Denmark's leading print and online newspapers. It was also reported that the cleaning company in charge was Forenade Service. Hence, within 24 hours, the purchaser of the cleaning services, Berlingske, was publicly identified in the media and linked to a story of police investigation, arrests, illegal work and tax evasion. This connection appears despite Berlingske having contracted in good faith and not having been responsible for the compliance of its cleaning company's subcontractors. Because of this stir, Berlingske was urged to take action. Less than two weeks later, Berlingske announced that it would change its cleaning service supplier. All the Berlingske offices and locations that Forenade Service was previously responsible for servicing would have a new provider.

When interviewed about this incident, the case workers described it as a success. The Tax Administration's aim with the proactive media strategy was to publish stories of how respectable and CSR-sensitive consumers unknowingly have illegal cleaners working at their properties; cleaners who were in a position to be deported from the country, who were being paid 'cash in hand', and who were, most likely, also being underpaid. As a direct result of the fact that Berlingske had its name listed publicly (revealed by independent journalists' research) and was connected to non-compliant cleaning at its sites, this purchaser decided to terminate its collaboration with its cleaning company and to hire a new, compliant provider. The case workers explained that press releases such as the one focussing on Berlingske help to raise awareness of the problems in the cleaning sector and, importantly, encourage other consumers to pre-emptively monitor their own contracts and the conditions of their own cleaners. In short, purchasers of cleaning services should see the story, identify with the problem, and take action in their own organisation to prevent a similar press story emerging based on cleaning at their properties.

INTERACTIVE GOVERNANCE - AND ITS CHALLENGES

Recalling Torfing et al.'s concept of *interactive governance*, I will argue that this concept can characterise the regulatory work taking place. In the regulatory work described above, the purchasers of the cleaning services (who are actors outside the Tax Administration) are prompted to take different actions to ensure tax compliance. These consumers may refuse to accept that their cleaning companies use subcontractors, they may start to routinely check the cleaners' IDs, or they may demand that wages be paid into bank accounts. All of these actions are prompted by the case workers either during the guidance meetings or through the proactive media strategy. If the purchasers/consumers take any of these actions, it most likely results in a situation where tax evading cleaning companies and subcontractors find it more difficult to operate, because they rely on false IDs and 'cash in hand' payments. Thus, a consequence is that the non-compliant actors either close or shift to more compliant tax practices in order to survive. The case workers describe that they find this regulatory approach compelling, because non-compliant cleaning companies and subcontractors are out-played - not by the tax administration's own direct enforcement, but by the consumers' actions. The point is that in this regulatory set-up, the consumers/purchasers help the tax administration to accomplish its aims. This set-up is a collaborative or interactive form of regulation, because state and non-state actors collaborate to achieve tax compliance.

In this regulatory set-up, the 'collaborators' take on new roles and responsibilities. With this initiative, we see that the Tax Administration moves from a situation where it used to regulate primarily through its own reactive audits, to a situation where the regulation is indirect and achieved with the activation of external stakeholders/consumers. The Tax Administration takes on a new role because it prompts, motivates or nudges these consumers to 'play out' the dodgy suppliers. In this way, the Tax Administration engages in what Torfing et al. call meta-governance, because the case workers become less like 'hands-on' regulators and more like managers of interactions, that is, designers of the interactive areas between purchasers and providers of services. As Torfing et al. describe it, "Public administrators are (...) recast as managers of interaction" (ibid. 156). What is fascinating in this regulatory set-up is that a tax-evading subcontractor may not even notice the role and work of the case workers. The subcontractor may only notice that it cannot contract with its usual cleaning company unless it pays salaries to bank accounts. It may choose to do so or choose to offer its services to another cleaning company with less strict requirements.

The purchasers of cleaning services are also invited to engage in new roles. Previously they were not aware of, or attentive to the fact, that it is worthwhile to check up on cleaning contracts and the mundane bureaucratic aspects of their cleaning. Previously, they would only inspect the 'quality' of the cleaning services delivered, but now they also need to inspect the 'working conditions'. By doing this, they become an extension of the Tax Administration because they focus directly on regulatory and tax compliance problems. Instead of being 'passive' purchasers of services, they become 'active' co-producers of governance.

As indicated in the analysis, the collaborative regulation is seen as attractive from the Tax Administration's point of view; it is considered a *smart* and *innovative* form of regulation. Although this is positive from the Tax Administration's point of view, the theory on interactive and collaborative regulation highlights that a number of challenges may appear in these kinds of regulatory arrangements. The remaining part of this section will focus on four challenges related to 1) the regularity of the regulation; 2) public listing as a tool for 'pressure'; 3) the movement of compliance costs from the Tax Administration to its 'collaborator'; and 4) the potential lost revenue focus, as the Tax Administration becomes more of a *social actor* than a *tax collector*. All of these themes problematize the engagement of consumers in the regulatory craft.

CHALLENGES WITH REGULARITY

When engaging in this form of collaborative regulation, a core task of the case workers is to influence the interactions between, on the one hand, the consumers and, on the other hand, the cleaning companies and the subcontractors. Information about tax evasion and the exploitation of cleaners becomes a type of a 'hard currency' that the tax inspectors control the flow of, and they 'spin' it in various ways to ensure that the information is interpreted by the receivers to change the market of these services in favourable ways (e.g. Torfing et al., 2012, p. 220). Hence, as described above, the case workers design a set-up in which the purchasers are engaged in enforcement and their 'power to act' is steered by the case workers, because these supply information that enables the purchasers/contractors of the cleaning services to act.

An obvious challenge in this is that the Tax Administration can try to steer what the purchasers do with the information they get, but they cannot fully control this. For instance, some consumers of cleaning services might not want to, or cannot, act as policemen in checking the validity of IDs, or might not want to include clauses in their contracts such as wage payments being paid out to bank accounts. These requirements might make the contracts with the cleaning companies more expensive. The purchasers might perceive the risk of public listing (as Berlingske went through) as one worth running, because it also means cheap cleaning. Hence, a challenge in the collaborative or interactive regulation is that the consumers can behave unexpectedly or simply ignore the 'nudge' (Thaler & Sunstein, 2008) and 'motivation' to act. This makes the regulation *less regular* and more flexible or random, because some purchasers may act but others may not. This is a challenge in a society where we cherish equality to the law, and where we expect systematic regulation and enforcement from tax administrations. Enforcement through the taxpayers and third parties may introduce an element of regulatory randomness.

PUBLIC LISTING AS A TOOL FOR PRESSURE

As described previously, the case workers function less as classic auditors and more as meta-governors when they provide consumers with information that prompts them to act. Some of the consumers/purchasers take action voluntarily in this set-up, such as when the purchasers receive a guidance visit or read the stories about non-compliance contracting in the media. These purchasers may revise and check up on their own contracts and cleaners, because they see that there is a problem and they do not wish to be exposed in the media if they were suddenly targeted in a random audit. What unites these consumers' actions, and what is strategically advocated by the Tax Administration, is that these consumers' care for their public reputation. The Tax Administration connects to the purchasers' care for CSR.

Although this seems to be a legitimate way of motivating or 'nudging' consumers to take on responsibility, other purchasers are pressed to take action in a more problematic fashion. Berlingske is an example of this, because this organisation was involuntarily named in the media. Significantly, the name of 'Berlingske' was not exposed by the tax administration. However, by publicly announcing that an inspection had taken place in a *newspaper group* within the Danish *media industry*, the Tax Administration narrowed the group of potential organisations. In fact, there are perhaps just two or three newspaper groups in Denmark; thus, figuring out which one of these recently experienced a 'tax raid' should not be a problem for a curious journalist. What is problematic is that the purchasers of cleaning services are promised anonymity in the press releases. Yet, based on the anonymised information, it is possible to list the parties involved. In this way, it is not the Tax Administration that does the listing, but the Tax Administration plants the seeds for the public disclosure.

There are studies that have investigated the functioning of public listings. Researching public tax blacklists, Sharman notes that this is a form of 'speech act' that changes the world by "damaging states' reputations among investors, and this produced pressure to comply through actual or anticipated capital flight" (2009: 573). Sharman notes that public blacklisting can be an effective means of bringing about compliance in otherwise recalcitrant states. Yet, there are also challenges connected to listings. Sharman and Rawlings show that listings are often arbitrary and discriminating, meaning that blacklists are not compiled objectively and those listed are not selected based on a consistent set of rules or criteria (Sharman & Rawlings, 2006). These findings are interesting to connect to this study. Significantly, this study does not concern direct blacklisting of specific jurisdictions, taxpayers or corporations - such as, for instance, the national tax blacklists of Guernsey, Cayman or the Isle of Man (e.g. Sharman & Rawlings, 2006). Yet, the snowballing effect that comes from the unannounced inspection at Berlingske is that this organisation's name became listed publicly. In line with Sherman and Rawling's study, this case highlights that this listing is an effective means of bringing about compliance, as Berlingske changed its supplier of cleaning services because it feared reputational damage.

The challenge of using public listing as a tool for 'pressure' in this case is that the public listing is slightly off target, because the listed consumer has not done anything wrong. Yet, this consumer is enrolled in the Tax Administration's regulatory craft precisely because this consumer's perception is that its name should not be connected to tax evasion and the human exploitation of cleaners. Relating the case further to the above research, it is also a point that the listing in this case is arbitrary. The Tax Administration produces its press releases, but it does not know which

of the incidents will develop into media scandals because this is dependent on others' actions - for instance, independent journalists. Hence, as noted in the previous section, the interactive regulation may be problematic because it lacks regularity and consistent application, and because it encourages the listing of guiltless consumers. If anyone should be listed publicly, it ought to be the non-compliant cleaning companies and sub-contractors who are responsible for the tax evasion. Yet, as these have little reputational care and CSR awareness, there is not much potential in listing them. The potential for the Tax Administration lies getting the sensitive consumers listed.

MOVING COMPLIANCE COSTS TO THE EXTERNAL PARTNERS

In a discussion of user involvement, co-production and collaboration, Ryan notes that such initiatives are often initiated when other forms of service delivery have not achieved the goals and objectives in the relevant area of policy (2012, p. 319). This is also the starting point for the case presented here: what was done prior to enforcing the legal code turned out to be ineffective and a new mode of regulation was called upon instead. A central element of the new regulation was that it shifted part of the 'burden' of the regulation to the consumers. Hence, as Ryan notes, co-production or collaboration mobilises consumers, because this reduces the burden on public resources. In the case reported here, collaboration with the consumers is not simply initiated because there is an obligation to engage consumers and the citizenry to participate in the policy process, but these groups are, to a large extent, engaged because they take on regulatory responsibilities. The pre-emptive actions of Berlingske and all of the other consumers reduce the costs of tax compliance for the Tax Administration because there is less need for the resource-demanding reactive audits when the consumers themselves proactively take steps to ensure tax compliance. A central point, and reason why the tax inspectors find the approach compelling, is that it supplements and aids the Tax Administration's own regulation efforts.

Although this might be convenient for the Tax Administration, Slemrod draws attention to the challenges that arise when 'administrative costs', such as the costs endured by the Tax Administration to ensure tax compliance, are pushed over to become taxpayers' or third parties' 'compliance costs' (2015). This is what occurred in this case, and a caveat to this strategy is that it might make the Tax Administration look more efficient and less costly, but it does not necessarily lower the total cost of ensuring tax compliance. Instead, the burden of the regulation is simply delegated to the purchasers, who now need to spend resources on checking contracts, IDs and salary payments. As Slemrod notes, this is problematic because it is difficult to measure the compliance costs of the taxpayers and third parties (ibid. 12). A challenge with the collaborative regulation strategy is thus that it delegates or outsources compliance costs to a 'partner' who, in many instances, cannot refuse to take on the responsibility and who may not be able to document the amount of resources it uses on the regulatory efforts.

THE POTENTIALLY WEAK REVENUE FOCUS

The last challenge with collaborative or interactive regulation is that it has a potentially weak relationship to the traditional revenue-raising function of the Tax Administration. In a recent article in the *Journal of Tax Administration*, Hickman notes that the Inland Revenue Service (IRS) administers government programmes that have little to do with the traditional raising of revenue and more to do with programmes, purposes and functions of social welfare (2015). She explains that the IRS has become one of the U.S. government's principal welfare agencies because it tries

to ‘alleviate poverty’ and ‘support working families’, and ‘subsidizes approved activities’. Although these are important challenges in today’s society, Hickman notes that it is worth noticing that the IRS is focused on pursuing goals and administering programs with only a tangential relationship to the U.S. tax system’s traditional revenue-raising mission.

The purpose of the regulation of contracting in the cleaning sector is to *restrict* the market for ‘shady’ sub-contractors of cleaning services by influencing the consumers to take responsibility for their cleaning and pay closer attention to their contracts. The project description notes that this ‘change of attitude’ in the consumers is believed to help minimise the tax gap. The tax gap is indeed connected to the traditional revenue-raising function of the Danish Customs and Tax Administration, yet neither the project description nor the protocol for the work contain any targets or aims connected directly to revenue collection. All revenue collection is perceived to be attained indirectly when tax-evading cleaning companies and subcontractors close and tax-compliant cleaning companies are contracted with instead. Furthermore, importantly and closely related to Hickman’s point, the discourse about this regulatory work is focussed on how it will prevent exploitation of cleaners and how it will change the market for contracting of cleaning services. This indeed resembles Hickman’s point that the “IRS has transitioned over time from a mission-driven agency that collects taxes to an omnibus agency that does many things” (ibid. 74). She fears that the IRS may reach an organisational tipping point where the agency’s resources are being stretched too thinly between too many goals. Relating this to the Danish case, it is significant that the work emphasises that the regulation also stops the exploitation of foreign workers. This more resembles the ‘social welfare kind’ of work than direct revenue collection. This indicates that the Danish Tax Administration also acts as a welfare agency: it hopes that its activities will hinder human exploitation, and in this way, the agency focusses on solving broader social challenges in society by means of its regulation. Whether such an ‘omnibus agency’ is to be desired or not is up to the future to decide.

CONCLUSION

In this paper, I have shown that the Danish Customs and Tax Administration collaborates with consumers in its regulation of non-compliance in the cleaning sector. My main argument is that this is an instance of collaborative and interactive governance; a form of governance that is widespread in other domains of public administration but not often seen or used within tax administration.

My argumentation has several steps. First, I show that the regulation relying on direct and reactive enforcement targeting the tax-evading subcontractors was deemed ineffective by the case workers. The reason was that when these subcontractors were charged by the Tax Administration, they either fled the country, had no assets with which to pay their tax debts, or simply closed their business to start a new ones in other names. Hence, the direct and reactive regulation was not able to stop the activities. Second, I show that a new regulatory set-up has been embarked on. This is a set-up that targets the consumers of cleaning services. These consumers or purchasers of cleaning services are *not* formally or legally responsible for the tax compliance of either the cleaning company they sign their cleaning contract with or the hired subcontractors who provide the cleaners. Yet, the Tax Administration’s idea is that *if* an incentive could be installed in these consumers whereby they would start to take responsibility for the tax compliance of their cleaning

companies and their subcontractors, *then* much would be gained in preventing tax evasion from occurring in the first place.

Thirdly, I show that the Tax Administration uses two tools to motivate the consumers to take responsibility. The first tool is a number of guidance meetings, in which the inspectors provide information about the challenges in the cleaning sector and what the purchasers can do to prevent the human exploitation of cleaners and tax evasion. These meetings are only briefly described in the analysis. The second tool is a number of unannounced inspections and subsequent press releases. The functioning of this tool is described using the case of Berlingske. Here, we see that a respectable and CSR-sensitive purchaser of cleaning services (unwillingly) becomes listed publicly. This consumer becomes connected to stories of police arrest, illegal workers, exploitation and tax evasion. This motivates (or forces) Berlingske to take action and change to a compliant supplier of cleaning services because it fears reputational damage from not reacting.

What these two tools do together is to motivate the consumers to take responsibility for the cleaning that happens at their property - despite the fact that they have no legal responsibility. Roughly speaking, the guidance meetings can be characterised as a 'carrot' (a positive pull to act pre-emptively) and the unannounced inspections and press releases as a 'stick' (that is, as a deterrent push to act because none of the consumers want to be publicly listed, and connected to tax evasion and human exploitation). That the public listing is *not done* by the tax administration, but by independent journalists, does not change the situation for the listed consumers. The consumers are in an unfortunate situation in any case. This way of using a stick to achieve tax compliance follows Sharman's research on tax blacklisting. He notes that blacklisting is not just cheap talk of signalling, but a stick that can be used to force non-compliant actors into compliance (Sharman, 2009, p.593). I see the same effect here, except that the blacklisting and the 'stick' are constructed interactively, as it is the independent journalist that does the listing based on the Tax Administration's anonymous and unannounced inspections. To sum up, in their different ways, these tools get the otherwise guiltless consumers to act by pre-emptively checking up on their contracting of cleaning services.

The aspiration of the Tax Administration is that the outcome will be (or is) that the non-compliant cleaning companies and the subcontractors' cash flows are reduced, leading these businesses to either close or comply. The Danish Customs and Tax Administration perceives this regulation as efficient because it draws in the (regulatory) resources of a number of external partners who assist the Tax Administration in regulating an area that has turned out to be problematic, and which is ripe for human exploitation and tax evasion.

In the section "Interactive governance - and its challenges", I argue that the new regulatory set-up is an example of collaborative governance, because the regulation is done interactively with the consumers. The case workers function as meta-governors who provide information that nudges the consumers to act. In this way, there is (ideally) no direct contact between the Tax Administration and the tax-evading subcontractors. Instead, the tax evaders are 'played out' by the actions of the consumers (for instance, when the consumers insist that salaries be paid to bank accounts or when they start to check for false IDs). In this set-up, the consumers are 'co-producers' or 'partners' in the regulatory craft. What this new regulatory set-up aptly illustrates is that a plurality of actors

(state actors together with non-state actors) interact to achieve the common objective of tax compliance. This, indeed, is the hallmark of interactive governance.

CONTRIBUTION

The contribution of the article is twofold. First it shows an instance of *collaborative* and *interactive governance* within tax administration. This is interesting to analyse, as some scholars express that *participation, collaboration, partnerships* or *interaction* is something that happens in the ‘servicing’ part of the public sector (school, hospitals or city planning) but not in the ‘coercive’ parts, such as in the police, military or tax administration. Recall how Sparrow writes that the role of a tax administration is to impose duties and to deliver obligations, rather than to deliver services, or Torfing, who states that interactive governance is not appropriate for all policy areas, especially not law, defence and taxation. This article’s contribution to this general discussion about collaborative and interactive governance is to show that this regulation exists within tax administration, and that this new form of governance does not prevent either the imposition of duties or the fulfilment of obligations. The fact that the methodology for enforcing the regulations has changed does not mean that any of the legal obligations of the cleaning companies or subcontractors have changed. They are still responsible for their own tax compliance.

The second contribution of the article is that it opens *collaborative* and *interactive governance* to criticism. It does so by showing four challenges related to the regulation. First, the regulation may result in regulatory randomness, as the tax administration cannot control which consumers act or how they act. Secondly, the analysis problematizes that some consumers (such as Berlingske) end up being publicly listed despite being guiltless. This *indirect* public listing seems to be different from normal tax blacklisting, where it is the non-compliant actors who are listed. Third, the article raises the concern that the costs/resources used for the regulation are simply shifted from the tax administration to the consumers. This makes the tax administration look more effective - it achieves more with less. However, this is a ‘false’ equation because the endured costs are placed with the consumers, who may have difficulties documenting the amount of resources they use in checking up on contracts, and keeping an eye on their cleaners’ IDs and papers. Finally, I use Hickman’s point about how tax administrations focus less on the traditional raising of revenue and more on programs, purposes and functions that have to do with social welfare. I argue, that there is a similar movement in the Danish case, because the regulation targets a mix of challenges related to moonlighting, tax evasion and the human exploitation of vulnerable cleaners.

These points of criticism are relevant to this case, yet my hope is that this case and its challenges can also contribute to a wider discussion and problematization of the use of *collaborative* and *interactive governance* in other domains of the public sector. Finally, recall this article’s subtitle: "Can consumers be engaged as ‘partners’ in the regulatory craft?" The answer to this question is that consumers can be (and are) engaged as partners and collaborators in interactive regulation. Yet, such engagement must be evaluated and monitored continually, as there is a problematic ‘flipside’ to this new and innovative form of governance.

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