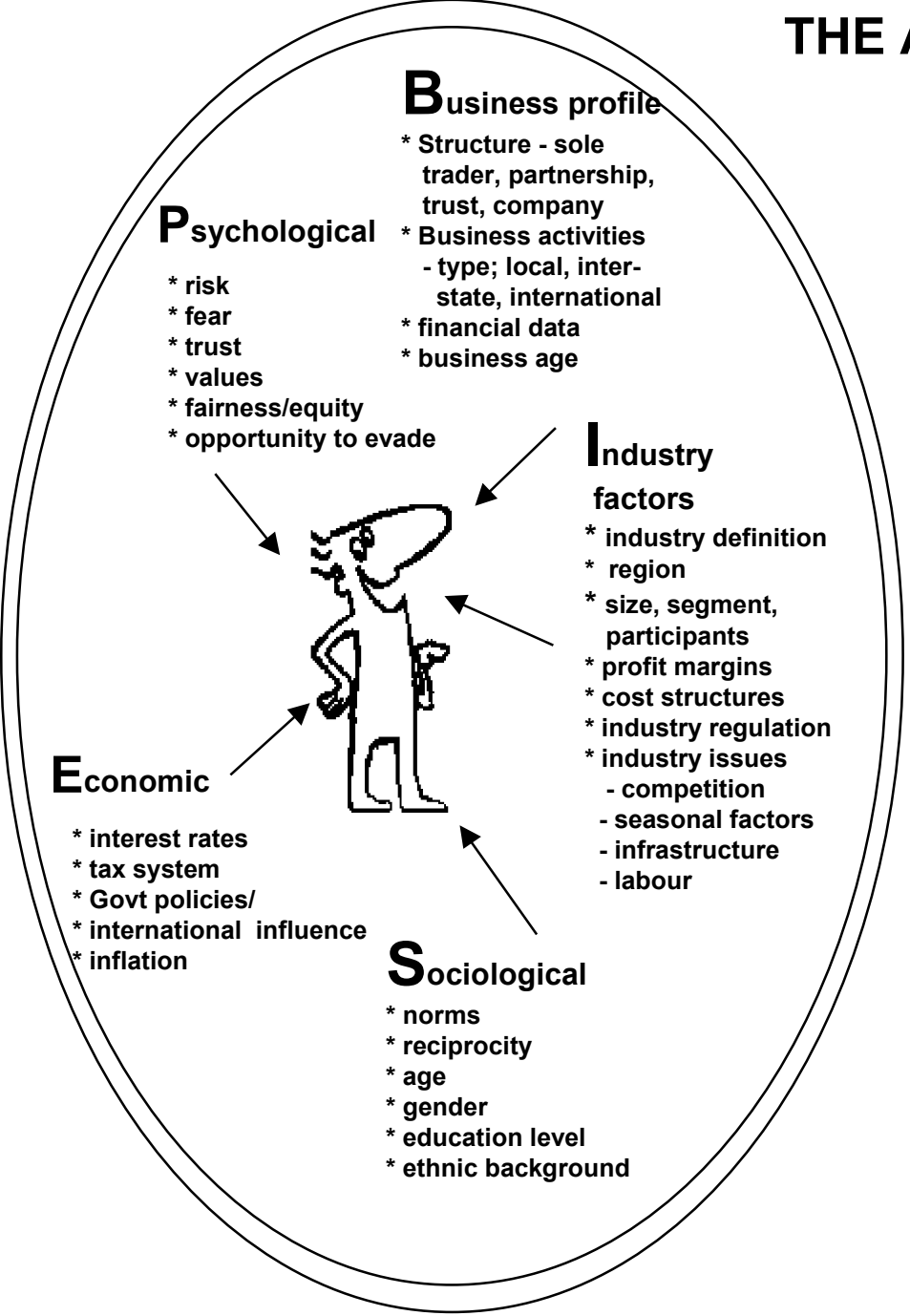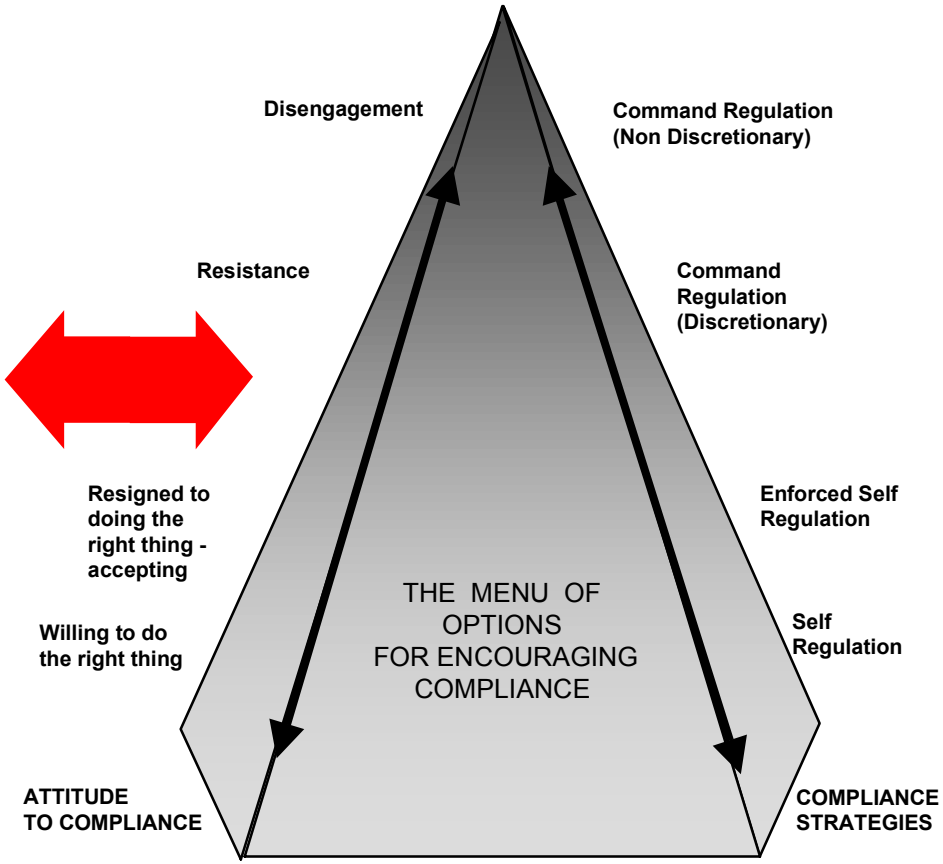THE ATO COMPLIANCE MODEL