



required for the establishment of law.

*Chapter 4* has concentrated on the social and moral obligations of the tax department. Through its routine assessment and collection of taxes, the tax department can help ensure that the tax burden is fair for the individual. It has to recognise that constitutional and legislative principles and regulations are of a high order during the assessment and collection of taxes. The tax burden must not be too low, but equally it must not be too high.

One of the key issues is the culture of the tax department and the attitude that it (i.e. the tax officials) takes towards taxpayers. The relationship between the parties must not be merely acceptable; tax officials must also exercise a certain objectivity, independence and a service-minded approach towards taxpayers. This would be in keeping with the tax department's policy of human dimensions, personal attention and considerateness, of demonstrating that the tax department is an approachable, humane organisation, a business with a 'face' where rules and procedures are tailored to suit the people.

There are a number of pressing reasons for tax officials having an objective, independent and service-minded attitude towards taxpayers. In the first place, the principle of legality fails in the ordering and justification of the administrative reality. In the second place, it is uncertain whether the legal protection system works properly for tax matters. In the third place, current tax practice shows that vague and complicated tax legislation causes problems for many people, who often have to rely on unstructured forms of discussion with the tax department. In some cases, taxpayers are in urgent need of help and assistance. In the fourth place, the personal facet of taxation is in danger of being lost. The approach towards taxpayers is becoming more formal and impersonal.

A major reason for the alienation and impersonalisation of tax legislation as a social institution is the desire to increase the efficiency and effectiveness of taxation. This has led to the computerisation of the primary processes of tax assessment and collection. The disadvantage of computers, however, is that they are impersonal: they do not consider the taxpayer as a person. It is also open to question whether the taxpayer is capable of playing his role if the tax system is computerised, vague and complicated. This is particularly important when the drive to combat tax avoidance and tax evasion means that taxpayers who are found wanting are severely fined and punished by means of additional and back-duty assessments.

The alienation and impersonalisation of tax legislation as a social institution may penalise the well-intentioned but poorly-informed taxpayer. If taxation is to be fair and fines and penalties are to be avoided, the taxpayer often has to rely on outside help. If a taxpayer cannot afford such help, though, he is completely dependent on the tax department's sympathy and considerateness. Efficiency considerations, however, mean that there is not always time. The taxpayer would in any event benefit from individual tax officials adopting a reasonable and fair attitude, especially if something unintentionally goes wrong when the taxpayer attempts to fulfil his tax and administrative obligations. The independence afforded the officials could allow a fair solution to be put forward to