



The vagueness and complexity of tax legislation is due to the legislator assuming, amongst other things, that it helps to bring about the required fairness in taxation. A first demand made on the rules of law is that they must be universally applicable. Since the law cannot be drafted for specific cases, it must be phrased in abstract, open and vague terms. The practice of law then interprets the term fairness as it deems appropriate for each individual case. The legislator should thus be aware that the implementation of such legislation will require all those involved in the process of levying and collecting taxes to have some expertise in tax matters. In addition, he must be aware that such expertise, certainly among taxpayers, is not always present. This can be concluded not only from the literature and the reports from the tax department, but also from the opinions of those surveyed.

If tax legislation is vague and complicated, the legal protection system for tax matters, particularly the tax courts, must accordingly help ensure that the interests of the individual are respected. Both literature and legal practice indicate that the individual cannot always exercise his rights in full owing to the uncertainty about there being only one correct interpretation of the law and the cost and length of time needed for a law suit. Moreover, the tax court can hardly be expected to make allowances for the inequality of the parties in a law suit, since it must hear the suit independently and impartially.

It has been my intention in this study to show that if taxation is to be fair for the individual, in many cases it will be necessary for the individual to have a good relationship with the tax official who supervises his tax affairs. In my opinion, a good relationship between the tax official and the taxpayer means more than just a relationship without arbitrary officialism. To me, a good relationship is one that is stripped where possible of suspicion and contradiction. Instead, cooperation and consultation are called for. The tax official can thus gain an insight into the personal and social circumstances of the taxpayer. If a lack of expertise in tax matters prevents the taxpayer from correctly carrying out his tax and administrative duties, the tax official should provide assistance. Conversely, cooperation and consultation will help the taxpayer appreciate the person behind the tax official. The tax official, too, has his limits since it will not always be easy for him to balance the interests of the taxpayer with the efficiency of taxation.

Dialogue between the two parties should increase the insight into the problems each has with the implementation of tax legislation, thus enhancing each party's understanding of and respect for the other. Neither party benefits from mutual contradiction and mutual suspicion. These simply encourage an inappropriate attitude among taxpayers towards taxation. This in turn leads to the introduction of stricter measures and an atmosphere of mistrust. Greater mutual understanding and respect can result in the individual recognising his own interests in the interest of the government, partly because the government (read also, the individual tax official) respects the individual's interests. This might improve both the efficiency and fairness of taxation.