

Foundations of Taxation

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**Does taxation affect you?
Indeed, taxation affects each and every one!**

Dr. Marcel Schaper guided the students through the foundations of taxation explaining how! As to Schaper: "Taxation triggers behavioural responses, because persons take into account the financial consequences of the activities that they undertake. Accordingly, tax law can be used to indirectly regulate behaviour. Mindful of the economic effects of taxation, the government may apply the tax system to stabilize the general economy and foster growth. The government can also actively steer behavioural responses to regulate socially desirable and undesirable behaviour. While some view these value judgments as tax paternalism, there is significant regulation through taxation in many states". Course Book, 2016.