

**THE HAND THAT ROCKS THE CRADLE.....
THE AFRICAN YOUTH'S PERCEPTIONS ON TAXATION**

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People have become increasingly helpless and confused about the impact of taxation on their daily lives. Many people consider a great deal of the money levied on taxation to be spent unwisely, and that the manner in which taxes is collected is also often unwise. However, there seems to be little that they – or even that governments can do – to control processes which have acquired their own momentum.

This paper focuses on the African youth of South Africa, as they are the future voters and taxpayers of the country. The South African youth of today are aware that they are truly a unique generation of South Africans. Never before have so many young people had as many opportunities for interchange, for learning, and for dreaming of a better future.

Drawing from the theorising of Schwartz (1972), Flanigan (1978) and Withrow, Long and Marx (1999) on the relevancy of education, the primary aim of this research

paper was to provide an overview of the perception on taxation under previously disadvantaged black South African learners and to identify whether a need for more tax education and training exists.

From this paper it is clear that South African learners are eager to learn more about taxation. In addition, it is submitted that there is no better tool for a government to strengthen the fragile fabric of a young democracy than to provide the future electorate of that country with knowledge on taxes – the means by which that same government is funded.

KEYWORDS

Perceptions on taxation

School curricula

African youth

1. INTRODUCTION

The words of Nelson Mandela on Tuesday 10 May 1994, the day of his inauguration as the first black President of South Africa, will be remembered by people throughout the world: 'Out of the experience of an extraordinary human disaster that lasted too, too long must be born a society of which all humanity will be proud' (Benson, 1994). Today more than ten years after the African National Congress (ANC) became the leading party in the Government of National Unity, one can still argue whether these words are merely an idealistic dream or an achievable goal for any government.

It is important to stress that irrespective of the goals of any government, monetary funds are needed to pay for its own existence and for the services it provides to its citizens. In most countries these funds are largely derived from the levying of different taxes. Taxation, therefore, is an essential activity if there is to be a government. This necessity, however, does not make taxes any more popular (Peters, 1991:1).

People have become increasingly helpless and confused about the impact of taxation on their daily lives. Many people consider a great deal of the money levied on taxation to be spent unwisely, and that the manner in which taxes is collected is also often unwise. However, there appears to be little they – or even governments can do – to control processes which have acquired their own momentum (Douglas, 1999:155-156).

This paper focuses on the youth of South Africa, as they are the future voters and taxpayers of the country. The South African youth of today are aware that they are truly a unique generation of South Africans (Stones, 2001:170). Never before have so many young people had as many opportunities for interchange, for learning, and for dreaming of a better future. In a study of adolescent South Africans on their perceptions of social change and cross-cultural differences, the sense of difference from past generations was noted among all groups and although the pressure to be as their parents had been still exists, most of these adolescents felt that they were unquestionably different. Born at a time of incalculable socio-cultural upheaval and pain during the 1980's, these

children have the potential to be healers of the future. Stones (2001:170) describes today's adolescents: "...like gentle rain from darkened skies, the South African youth of today blend with the rays of hope, however small, to make a 'rainbow nation': Not so much a reality as a vision, and a desire for a future multicultural country that can be cherished by all of her citizenry".

The wider social situation in South Africa provides many threats to a smooth transition from adolescence to adulthood. This is not a new situation for the black majority of the youth. However, what is different from the past is the loss of purpose and sustaining hope that characterized their involvement in the political struggle. What is also lost is the promise of the imagined future of economic and social well being that underpinned a significant aspect of that struggle. While black participants in a study of adolescents' perceptions of the future of South Africa are worried about the future, they see some hope for the future of the country (Stones, 2001:152). A very important fact to remember is that it may, however, not be too long before these youngsters become responsible for paying taxes or for sacrificing their own desires for the benefit of other South Africans (Stones, 2001:169).

2. RESEARCH OBJECTIVE AND METHOD

The primary aim of this research paper was to provide an overview of the perception on taxation under previously disadvantaged black South African learners and to identify whether a need for more tax education and training exists. A delimitation of the study was that it did not attempt to compare the perceptions between the different population groups in South Africa. This study was merely of an exploratory nature.

The data was collected by means of a perception survey among previously disadvantaged South African learners.

In addition, as part of the research method adopted, the following literature review was performed to give background regarding certain terms relevant to this study and used in the survey namely, *apartheid*, *taxation*, *previously disadvantaged South African learners*

and *perception*. These terms are explained taking the central topic into account. The importance of taxation as well as the history of South African politics that may have an impact on the perceptions of previously disadvantaged South African learners is discussed.

3. LITERATURE REVIEW

3.1 Apartheid

The literal meaning of this legendary Afrikaans or Dutch word is 'apartness' or separateness. It is the name given to a policy of separating people by race, with regard to where they lived, where they went to school, where they worked and where they died. This policy was introduced in 1948 by the National Party Government and it remained official practice until as a result of intense international pressure and the influence of the African National Congress (ANC), the apartheid policies were terminated in 1991 (Clark and Worger, 2004:3 Kallaway, 2002:1, Mitchell and Salsbury, 1996:15).

During 1994, Nelson Mandela, representing the ANC, was voted into office in the country's first non-racial elections, which were based on the principle of one person one vote (Mitchell and Salsbury, 1996:15).

The most remarkable feature of South Africa after the bitter struggles that engulfed the country was the peaceful transition after 1994 from apartheid structures of white minority government to majority rule. The most significant achievement of the Government of National Unity was the passage, in December 1996, of a new constitution. Unlike its forebears of 1910 and 1983, which had been based fundamentally on principles of racial separation and inequality, the new constitution had been based fundamentally on principles of racial integration and equality, the new constitution sought, in the words of its preamble, to 'heal the divisions of the past and establish a society based on democratic values, social justice and fundamental human rights' and in which 'government is based on the will of the people and every citizen is equally protected by law'.

Economically and socially, the achievements of the post-apartheid governments of Mandela and Mbeki have been significant. Clark and Worger (2004:115) mention a few of these achievements. Access to clean running water has been provided to 7 million people, 4 million of them since 1999, in a country, which under apartheid scarcely offered any supplies to Africans. Three and a half million households, nearly all of them African, have been connected to the national electricity grid whereas before 1994, the only evidence of electricity in the townships was in the 100-foot high security lights that illuminated the streets and alleys throughout the night as the state sought to combat urban rebellion. One and a quarter million new homes, often a style known as Mandela houses, have been constructed to give poor people access to reasonable accommodation rather than the shacks and ghettos of apartheid South Africa. Over 1 million hectares of land have been redistributed and the pace of land restitution has accelerated. In education the numbers of African university students doubled during the 1990's and those in technical colleges quintupled, while a Supreme Court decision in 1996 required that all elementary schools be opened to learners irrespective of race, in contradiction of attempts by rural white communities to keep schools segregated in practice, if no longer in theory.

Since 1994, in line with the Reconstruction and Development Programme (RDP), government has set out to dismantle apartheid social relations and create a democratic society based on equity, non-racialism and non-sexism. New policies and programs have been put in place to dramatically improve the quality of life of all the people. Government's policies have turned around an economy that was in a crisis. Almost continuous growth since 1994 has created numerous jobs (Graham, 2004).

Everything nonetheless is not a fairytale as Graham (2004) points out by stressing that the government is not creating enough jobs to keep up with the increased number of people looking for employment. Poverty alleviation and crime are still major issues that need to be addressed by the government. As South Africa enters the second decade of Freedom, the global environment is uncertain, with increasing tension, unilateralism and unresolved international trade issues (Graham, 2004).

Kunnie (2000:84) continues by stating that the changes that have occurred since 1990, with the beginning of the dismantling of formal apartheid and culminating with the first post-apartheid elections of 1994, were not geared toward empowerment of the Black working class majority. Black people in South Africa now need to come to terms with a situation that many of us had not predicted a decade ago: the emergence of a Black majority government that is not primarily committed to the liberation of the Black working classes from the yoke of monopoly racial capitalism but rather toward titivating the very system that was responsible for the impoverishment and misery of the Black masses (Kunnie, 2000:126).

Massive levels of unemployment and poverty have fuelled a huge wave of crime throughout South Africa and especially in cities. Murders, car jacking and rapes, so high in numbers that South Africa has been described as the most violent country in the world outside a war zone, have been carried out by people with easy access to guns. This crime does not only affect those who are black, but there have been some high-profile white victims, such as F.W. de Klerk's former wife, Marike de Klerk, who was stabbed and strangled to death in her home by a security guard in December 2001 (Clark and Worger, 2004:116). The most serious threat to the social and economical well being of South Africans, however, is the impending HIV/AIDS catastrophe. It is unlikely that any government will be able to do much to alleviate these problems in either the short or the long term. The legacy of an economy built on an under-educated and low-paid workforce means that South Africa lacks both skilled labour and a large indigenous consumer class (Clark and Worger, 2004:117).

3.2 Taxation

Benjamin Franklin (a famous American scientist, inventor, statesman, printer, philosopher, musician and economist) wrote of the inevitability of death and taxes as cited by The New Dictionary of Cultural Literacy (2002). For as long as history has been recorded, taxes have been paid, and throughout that period the reactions of taxpayers have been as predictable as they have been understandable.

Many years ago the king was the state. He was its ruler – spiritual, temporal and financial. The ruler cannot survive without getting (taxes) – and spending. Because taxation and budgeting are ubiquitous state functions whose character can be traced through different ages, cultures and politics, the problems of getting and spending are among the best known to mankind (Webber and Wildavsky, 1986:38).

For many previous generations, governments collected only a few types of taxes. They levied direct taxes on part of the produce of land - those who grew crops paid by the bur of millet, the catty of rice, or the bushel of oats; or in livestock, lambs and kids, salmon or herring. Governments also assessed head taxes. For millennia, the otherwise non-taxable poor paid their dues in compulsory labour service. During the Middle Ages and early-modern era in ancient Egypt, China, Central America and Europe as well as colonial Africa during this century, people without money gave the government a certain number of days per week or year in compulsory labour service. Most of it was spent building and maintaining public works (Webber and Wildavsky, 1986:22). Over centuries and civilizations the only certainty in government's taxing and spending behaviour is the absence of an ultimate solution (Webber and Wildavsky, 1986:24).

Fiscal policy, like any other governmental policy, derives its meaning and direction from the aspirations and goals of the society within which it operates, of the people whom it serves. The aspirations of the peoples of the underdeveloped countries are clear: economic betterment and stability to provide the material soil within which human dignity and political freedom can grow (Bird and Oldman, 1975:5, United Nations Technical Assistance Administration, 1954:1). These aspirations are reflected in the objectives of the Charter of the United Nations (2004) "to promote social progress and better standards of life in larger freedom".

Bird and Oldman (1975:10) stress the fact that the pressing need for large government outlays for economic development strongly influences the approach to the problem of determining the appropriate level of taxation in an underdeveloped country. In a highly developed country, tax policy tends to accept the level of expenditure as its revenue

goal (modified, of course, by considerations relating to the levels of employment, prices and economic activity). The sequence of decision tends to run from expenditures to taxes. In undeveloped countries, however, the level of expenditures depends much more heavily on the ability of the tax system to place the required revenues at the disposal of the government. By the same token the size of the government's development programme depends to a large extent on the economic and administrative capacity of its tax system to marshal the necessary resources. In this sense, the sequence of decision tends to run from taxation to expenditures.

Taxation and public expenditure form the process by which resources are transferred to public use. The tax structure should accomplish its part in this process in an equitable and efficient fashion. But taxation also has important bearing on other aspects of economic policy, such as stability, growth and the distribution of income and wealth (Bird and Oldman, 1975:65).

Sommer (1984:275) notes that one thing is certain - everywhere in the world taxpayers want more value for their money collected in taxes.

Tax reform, however, cannot be adapted to a single objective, such as adequate revenue, simplicity or equity. All of these must be kept in mind, as must the broader objectives of economic development, stability and a fair sharing of tax burdens and the fruits of growth (Bird and Oldman, 1975:73-74). McCaffery (2002:3), an American tax lawyer, economist and professor thinking, writing and testifying about tax reform for more than a decade, states that the trouble with most tax systems is that it is complicated, inefficient and most importantly unfair. Taxes generally have distributional effects on the citizens of a society (Peters, 1991:20-21). Tax structures will have to adapt slowly and in subtle ways to the pressures of an integrating world economy (Tanzi, 1995:1).

Another important finding by Peters (1991:188) is that citizens do on the whole, like the benefits they receive from government and tend to be much more willing to pay taxes when reminded of the benefits received as a consequence of doing so.

3.3 Previously disadvantaged South African learners

3.3.1 The definition “Previously disadvantaged South Africans”

The policy guidelines for a democratic South Africa (as adopted at the National Conference of the African National Congress (ANC), the leading party in the Government of National Unity in South Africa, in May 1992) describes “previously disadvantaged South Africans” as individuals who have been systematically excluded and disadvantaged economically under the political system of apartheid and the pattern of economic development in South Africa. It is stated that the white minority have used their exclusive access to political and economic power to promote their own sectional interests at the expense of black people and the country’s natural resources (ANC Policy Guidelines, 1992).

A repeated finding in psychological research is that change in almost any form produces distress (Holmes and Rahe, 1967) and that the greater the change, the greater is the potential for emotional and other psychological difficulties. Applied to the South African context, South African adolescents face significantly greater challenges than those in countries where society is relatively more stable (Stones, 2001:159).

3.3.2 Importance of education

Enormous emphasis on growth and development during infancy, childhood and early adolescence is apparent in theories concerning physiological maturation, intelligence, skill competence and interpersonal relations (McEvoy, 1968). Children learn by being stimulated, they act in response to stimuli (Ainsworth, 1979:16).

From the time of Aristotle, man has disagreed about the aims and means of education. Historically, the aims of education have been divided into conservative and progressive polarities. For the early colonist in America, the aim of education was spiritual salvation.

As man became more concerned with the practical needs of life and the worth of the individual, he came to regard education as the means for optimum individual development and more complete living (Tanner, 1965:66). The earliest known writings on education come from fifth-century Greece. What stands out most prominently is the assumption that education, an integrated personality and good citizenship were fundamentally related (Schwartz, 1972:19).

In a free society, ends and means of education will always be a matter of debate (Tanner, 1965:67). All societies use their schools to lead their children into their ways of thinking, believing, relating to others and assuming communal responsibilities (Heath, 1994:130). The most mature character outcome of education should be the development of a consistent philosophy on life. It should be organized around ethical principles that regulate one's personal and civic ways consistent with democratic ideals (Heath, 1994:199). Indoctrination by the school can only lead to the closing of minds. In today's world it is the opening of minds that will lead to creative solutions to prevailing problems (Tanner, 1965:207). Education provided during the high school years is usually expected to prepare graduates to function as responsible adults in the society. The notion that high school education prepares learners for living in a complex society has persisted to the present day (Flanigan, 1978:25). High school subjects are important resources for learners to use in expanding their horizons, extending their vision and enabling them to discover new values (Flanigan, 1978:40).

Schools have an important purpose and difficult task. They have to prepare learners for change and some for jobs. They must, however, also prepare us all for society and democracy, a world of service, of caring and of healing (Parsons, 1985:41, Brint 1998:100). A hopeful democratic future depends on whether all learners learn and experience academic rigor and social justice in school (Oakes and Lipton, 2003:xiv). Education's moral role in the democratic state is to prepare the members of the society to carry out their institutional duties and to help them learn to participate in morally acceptable activities lying beyond their institutional duties (Heslep, 1989:123). Kahlenberg (2003:93) states that most Americans like the idea of public education as a

means of improving democracy, social cohesion and national unity. Since power is always deployed strategically to advance or restrict knowledge, we can look at education as a political endeavour fashioned by those in power (Chamberlain, 2003:1).

A project-based “curriculum for life” which engages learners in addressing real-world problems, issues important to humanity and questions that matter, has been identified by a Council of the American Association of School Administrators as an integral characteristic of schools and school systems for the 21st century (Withrow, Long and Marx, 1999:4). The Council forcefully states that learners must be able to connect what they are learning with what is happening or may happen in the real world. Learners must be prepared for responsible citizenship in a democracy and must develop characteristics of goodness and learn how to treat other people. Education must be relevant to the needs of people who will live their lives in the new century (Withrow, Long and Marx, 1999:9).

An important aim of any school curriculum should be to educate learners so that they will have the knowledge, attitudes and skills needed to help create and to live in a public community in which all groups can and will participate (Banks, 2004:12). Improving the effectiveness and fairness of education through enhancing both its content and its commonality has more than an educational significance. The improvement would also diminish the economic inequities within the nation. Bringing our children closer to universal competence is important. But an equally important contribution of a school would be the strengthening of universal communicability and a sense of community within the public sphere. In the long run, that could be the school’s most important contribution to preserving the fragile fabric of our democracy (Hirsch, 1996:238).

3.3.3 History of schools in South Africa with specific reference to African schools

South African schools were affected by apartheid. Essentially three separate schools districts existed: one for whites, one for blacks and one for children of mixed races and Indians (Mitchell and Salsbury, 1996:15).

Archbishop Desmond Tutu (1989:63), the recipient of the Nobel Peace Prize in 1984, states: "Apartheid has spawned discriminatory education, such as Bantu education, education for serfdom, ensuring that the government spends only about one-tenth on one black child per annum for education what it spends on a white child. It is education that is decidedly separate and unequal. It is to be wantonly wasteful of human resources, because so many of God's children are prevented, by deliberate government policy, from attaining their fullest potential."

The separation of race was reinforced by a segregated educational system. This was not always the case; Cape schools in Company days (when South Africa was under British control) had often catered for the children of slaves as well as their white masters. Mission schools in the nineteenth-century Cape were sometimes mixed. But when government schools were first established, they were turned into institutions for white children only (School Boards Act, 1905). School education was made a Provincial matter under the Act of Union. In 1953, the National Party's Bantu Education Act came into act that it was standardized, but this policy was based on the assumption of an inferior potential in African minds. A structural arrangement like this assured that white pupils have an advantage over pupils of other races, which only began to diminish shortly before the political changes of the 1990's (Davenport and Saunders, 2000:674).

The Bantu Education Act also placed responsibility for the education of African children on their own people through the introduction of African school boards and school committees and the employment of black teachers. Pent-up anger over Bantu Education in all its forms erupted over the compulsory use of Afrikaans, as a medium of instruction, in the Soweto disturbances of 1976 (Davenport and Saunders, 2000:675). Although government repealed the Bantu Education Act itself in 1979 and first allowed private schools and later public schools to admit African pupils, protest remained in the air (Davenport and Saunders, 2000:676). The serious shortfall of qualified African teachers, especially in accounting, mathematics and science subjects, became more acute as pupil numbers grew in many African senior-school classes to more than sixty. This pointed to an urgent need to share facilities and human resources across the ethnic

divide. The government responded in 1988 with an Education Affairs Act which opened the door to racial integration, but its doctrinaire efforts to keep education an 'own affair' still blocked the way to a practical solution. The amalgamation of the entire public school system under a national Department of Education with the responsibility of establishing and maintaining national norms and standards for education, with Provincial Education Departments to run it, was achieved only after the Government of National Unity took over in 1994 (Davenport and Saunders, 2000:678).

Parliament passed a Schools Act in 1997, which only recognized two categories of school, public or private. These schools were allowed to survive as non-racial institutions. All had to adhere to nation-wide teacher-pupil ratios and conform to national policy over syllabus and discipline (with codes of conduct for staff and pupils and a ban on corporal punishment) (Davenport and Saunders, 2000:678).

The switch from Bantu Education to such a fully integrated system created its own problems. Problems arising out of retrenchment, redeployment and the appointment of new teachers (who under an initial instruction had to be chosen from the list of those seeking to be redeployed) constituted the main areas of friction between the Minister of Education and leading educationalists, especially those concerned with the protection of the quality of teaching in schools well endowed with skilled educators and funds. The difficulties were compounded by the government's decision to launch a new 'Syllabus 2005' for all schools, which was designed in the name of 'outcomes-based education', to be instituted by stages from 1997 to 2004 (Davenport and Saunders, 2000:679).

In a recent article in the country's Sunday newspaper, the Sunday Times, it was clearly stated that throwing money at the education problem is not enough (Van der Berg, 2004). We need well-qualified teachers, competent management of schools and of staff, and good schoolbooks and teaching materials. Van der Berg (2004) stresses that even though additional resources may be necessary and useful, the challenge is really to use existing resources more effectively.

3.4 Perception

Johnson (2000:226) defines perception in the Blackwell Dictionary of Sociology as a general term that refers to the fact that how we perceive and interpret the world is influenced and shaped by our participation in social systems. This participation affects how we perceive, evaluate and interpret both ourselves and other people, especially in relation to stereotypes based on the social statuses that people occupy.

The study of perception is generally considered to be the basic, traditional part of the young science of psychology (Von Fieandt, 1966:1). The task of perceptual psychology is to discover and refine the regularities and lawful connections governing the central coding and experiencing of sensory messages. A perception is an experienced sensation resulting functionally from certain inputs. (Von Fieandt, 1966:3-4)

Von Fieandt (1966:4) continues by stating that perception cannot be regarded as a matter of merely recording and coding stimuli, but that it is in part an autonomous creative process within the organism. Everybody creates a perceptual world of its own, a kind of behavioural environment built upon perceptions.

Perception has been one of the things that many great people thought and wrote on. Thomas Reid, as cited by Boring (1942:13), insisted that sensation and perception are two separate terms. He notes that a sensation, although occasioned by an impression upon an organ of sense, is not of the body but of the mind. Only a sentient being can have a sensation. Perception, on the other hand, although it depends upon sensation, is much more than sensation, for it includes both a conception of the object perceived as well as an immediate and irresistible conviction of the object's present existence.

A close relationship between the perceptions that are formed and the subsequent actions taken on their behalf exists. On the basis of perceptions people will make judgments, and on the basis of those judgments, people will formulate intentions about how they will behave (Borgatta and Montgomery, 2000:2479). Functionally speaking,

perception is the process by which we obtain firsthand information about the world around us (Gibson, 1969:3).

Van Witsen (1979:1) stresses that perceptions are the interpretation of sensation and is based upon previous experience of sensations through interaction with the environment. She continues by stating that perception is a learned function and is susceptible to teaching. This teaching can be accomplished through the provision of planned sensory experiences (together with the interpretation of such experiences) in vision, language, gesture, kinesthesia and touch.

Experience plays a role in the development and adaptations of an organism qua perceiver or experience affects perceptions. The philosophical schools of thought on why it occurs fall beyond the scope of this paper and stems from as early as the eighteenth-century (Dodwell, 1970:9). Much research has been done on perceptual learning and in short refers to an increase in the ability to extract information about the world around us as a result of experience and practice, with stimulation arising from it (Gibson, 1969:3).

From the above literature review it is clear that the history of apartheid might definitely influence the perceptions of the African youth of South Africa on taxation. In addition, a school curriculum might be a useful tool for a government to prepare learners (the future voters of the country) for society and democracy. A government might benefit from including taxation, an integral part of every citizen's daily life, as part of the school curricula.

4. LOGISTICS OF EMPIRICAL STUDY

A school in the magisterial district of Mamelodi was chosen as the target area. Mamelodi is part of a larger metropolitan area, known as the City of Tshwane.

During the apartheid area, physical separation between races was created via different residential areas for the different races. Mamelodi is a typical South African township or

informal settlement traditionally occupied by Africans with makeshift shacks of plywood, cardboard and zinc roofing, a lack of adequate flush sanitation, limited access to running water, as well as indoor and outdoor air pollution (Murray, 1994:49). South African townships are also filled with ongoing violence as streetwise gangsters motivated by need and greed, fuel the crime and the fear, which prevails (Dempster, 2002). The inhabitants of this area today are still mostly African.

Over and above the location problems associated with obtaining the data, a vast language barrier also exists. The eleven official languages of South Africa are set out in section 6 of the South African Constitution (1996). In addition to English and Afrikaans (developed from Dutch during the 17th century) there are nine African languages that correspond to the nine different tribal groups. These languages fall into four groups, namely the Tsonga, the Venda, the Nguni (Zulu, Xhosa, Ndebele and SiSwati) and the Sotho (Sepedi, Sesotho and Setswana).

The survey was performed on 19 April 2004. The universe for the sample was all the Grade 12 learners of the Phateng High School in Mamelodi. As only African learners attend this school, the sample was comprised only of Africans.

A 30 minute presentation on taxes in South Africa was presented after which the learners had to complete a structured and semi-structured questionnaire. The presentation was given by third year Accounting students (including white, Indian and African students) from a residential university and formed part of their community project. The presentation included the reasons why taxes are levied, some of the most important applications of the money collected by means of taxes as well as who carries the responsibility for paying and collecting taxes. The main focus of the presentation was on the two main types of taxes namely Income Tax and Value Added Tax (VAT). Handouts of the PowerPoint-slideshow were distributed to all the learners.

The questionnaire consisted of 10 questions, the first 3 questions covered the biographical profile of the respondents and the remaining 7 questions were aimed at

establishing the perceptions of respondents regarding the issue of taxation levied by the government. A secondary aim of the questionnaire was to establish future training needs. The questionnaire was presented in English.

The presentation and questionnaire were specifically compiled with due consideration of the fact that the respondents were only grade 12 learners.

The questionnaire was pre-tested by 3 academic colleagues and 3 previously disadvantaged South Africans. Comments and suggestions received were duly incorporated.

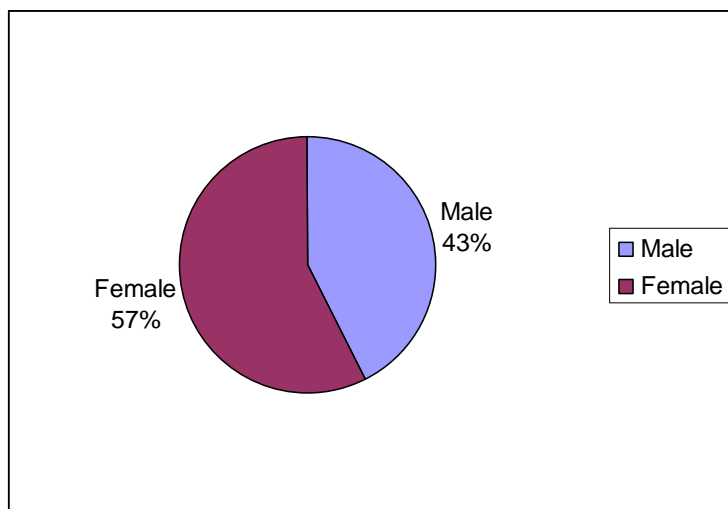
Due to the above-mentioned facts, the realized sample (number of responses included in survey) was equal to the target sample. All statistics were thus based on a 100% sample. The data was analysed on computer using SAS Version 8 statistical package.

It is important to note that this research was performed only to provide insight into the perceptions of the African youth on taxation and not to generalise the results to be applicable to the whole population.

Sample representativeness

The gender composition of the sample was 57% female and 43% male (see Figure 1). The 1996 and 2001 Census results of the gender representativeness of all black African people in South Africa were 52% and 47% respectively (Statistics South Africa, 2004).

Figure 1: Gender composition of sample



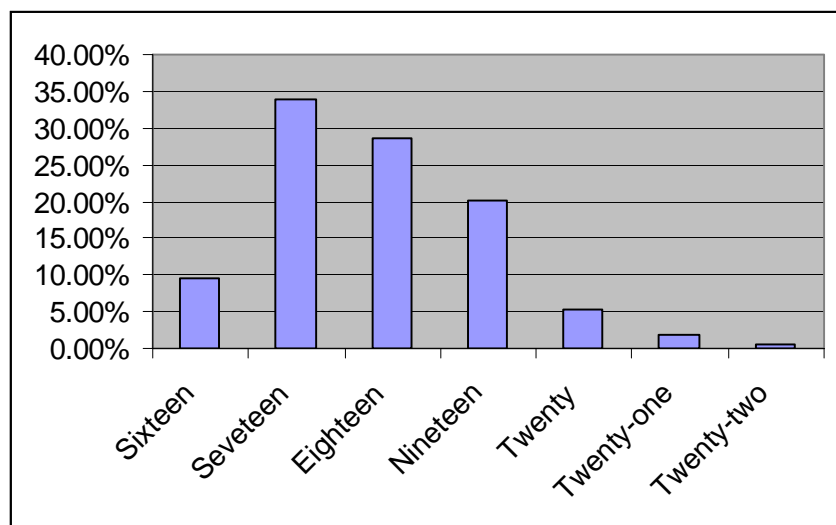
As mentioned earlier, South Africa has eleven official languages. Table 1 indicates the distribution of the home languages of the learners. 53,85% of the learners indicated that Northern Sotho is their home language and 23,08% indicated Zulu as being their home language. The 6,51% that indicated that none of the languages mentioned is their home language speak Ndebele.

Table 1: Home language of the respondents

Home language	% Represented in the sample
Tsonga	3,55%
Sotho – Northern	53,85%
Sotho – Southern	2,96%
Swazi	3,55%
Tswana	4,73%
Venda	0,59%
Xhosa	0%
Zulu	23,08%
Afrikaans	0%
English	1,18%
Other	6,51%

The mean average age of the learners (as indicated per Figure 2) was seventeen.

Figure 2: The average age of the respondents

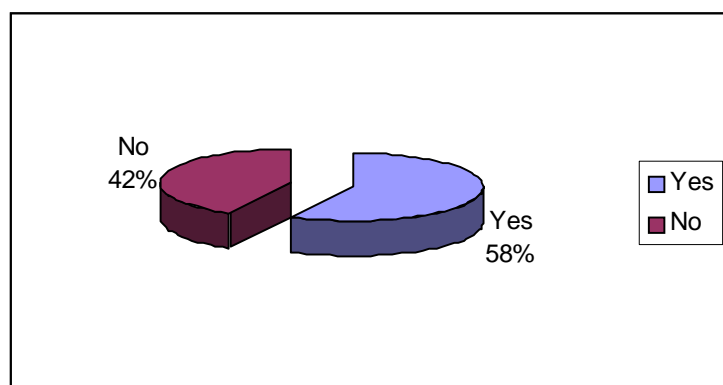


5. RESULTS

The primary aim of this research paper was to provide an overview of the perception on taxation under previously disadvantaged black South African learners. A secondary aim was to identify whether a need for more tax education and training exists.

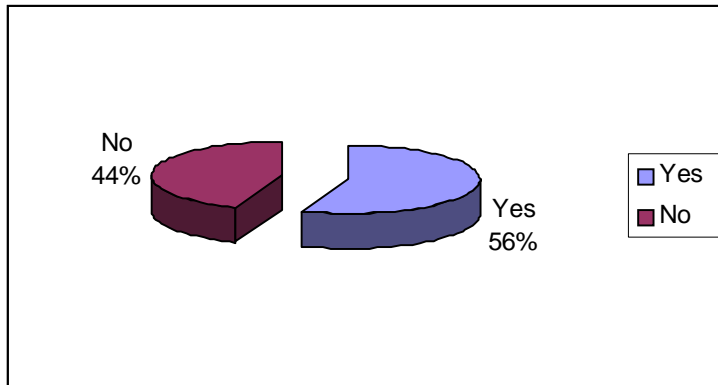
As clearly indicated by the response to the question “I knew a lot about Income Tax before today’s educational session”, 58% of the learners answered positively. Refer to Figure 3.

Figure 3: Learners perception of their knowledge of Income Tax



Similarly, Figure 4 shows that 56% of the learners indicated that they knew a lot about VAT before the educational session.

Figure 4: Learners perception in their knowledge of VAT

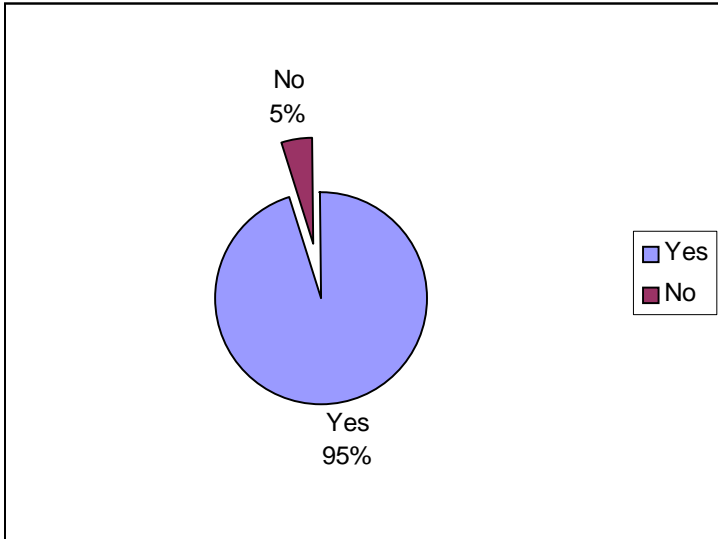


The response to the next question “I have a better understanding of taxes in South Africa after today’s educational session” is of great importance as it clearly indicates (see Figure 5) that, even though 58% and 56% of the learners indicated that they knew about Income Tax and VAT respectively prior to the presentation, 95% indicated that they had a better understanding of taxes in South Africa after the educational session.

Possible reasons for this important fact are certainly a topic that justifies further research and can possibly include some or all of the following:

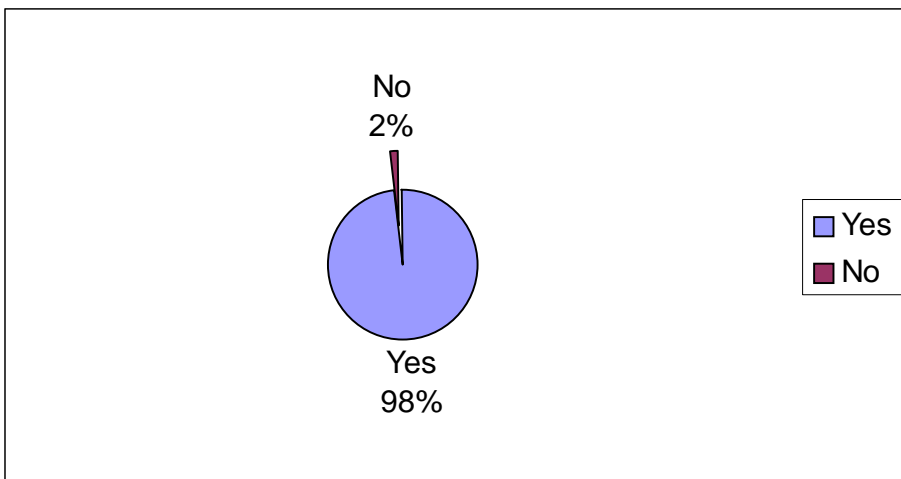
- the lack of exposure to taxes;
- receiving of insufficient information; and the
- lack of knowledge by parents and educators.

Figure 5: Learners perception on whether they have a better understanding of taxes in South Africa after the educational session



The next question also provided a very significant finding. Figure 6 indicates that 98% of the respondents feel that other learners will benefit from attending a similar educational session.

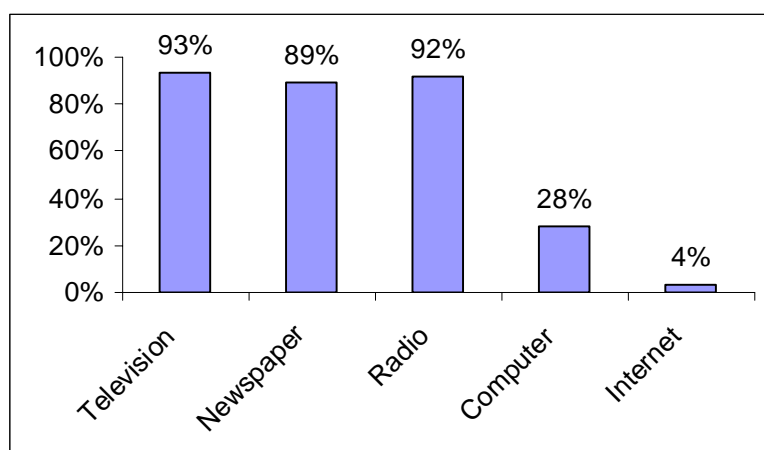
Figure 6: Learners perception on whether other learners will benefit from tax education



The last two questions were specifically aimed at identifying the resources available to the learners and their preferences relating to information media.

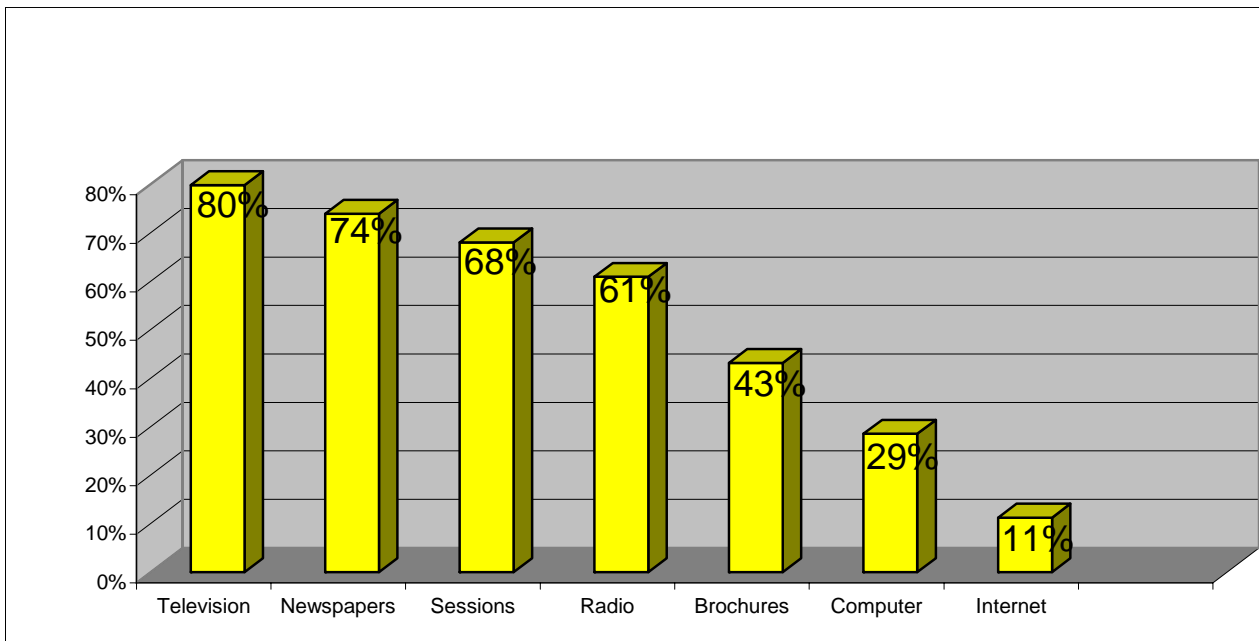
Figure 7 indicates that the majority of the learners have accesses to television (93%), radio (92%) and newspapers (89%). Only a very few learners have access to computers and the internet.

Figure 7: The resources learners have access to at home



As expected, the various types of resources the learners have access to influence their preference relating to what media should be used to provide more information on taxes. Figure 8 indicates that the learners will prefer to receive more information on taxes by means of television (80%), newspapers (74%), educational sessions (68%), and radio (61%). To a lesser extent, would they like to receive information by means of brochures / pamphlets (43%), computers (29%) and the internet (11%).

Figure 8: Scholar's preference of medium for receiving information on taxes



Finally, an open question where learners could make any comments regarding taxation, provided some insight and a lot of food for thought. Some of the comments received are listed:

- Having people educating us about taxation is an important thing because before the presentation most of us had no idea.
- It was very good because it really gave me a better understanding even though I knew about taxes. Thank you.
- I think taxation is the right thing for people to pay. Today's presentation was enjoyable and understandable.
- I think the presentation was really great and I have learned that brown bread does not get taxed.
- Paying taxation is fine.
- I think taxes are good so far.
- Even though I already knew about taxation, but more knowledge in your mind makes you know even more.
- I would like to know more information.

- I really liked today's presentation. I hope you will continue to learn other children about tax.
- My comment is that your sessions are good so they must be more like in community halls.
- I adore what you did today because it was lovely and I have learnt something about taxes.
- Today was good. I hope you do this at other schools!

6. CONCLUSION

All humans are knowledge gatherers by nature, sucking up knowledge from a variety of sources, storing what we have learned in our honeycombs of information. Once consumed, the nectar of knowledge becomes the honey of the mind, to be drawn on whenever we need to know or want to be in the know (Orange, 2002:xiii).

All children must be prepared to become confident, independent, participating and contributing members of society (Miller-Lachmann and Taylor, 1995). Countries need to develop interesting and practical educational programmes that will properly prepare learners for their future (Sommer, 1984:275). From this paper it is clear that South African learners are eager to learn more about taxation (a very relevant part of every citizen's life).

Sommer (1984:298) states: "What you put into the school will appear in the life of the people of the next generation". It is submitted from this paper that there is no better tool for a government to strengthen the fragile fabric of a young democracy than to provide the future electorate of that country with knowledge on taxes – the means by which that same government is funded.

Any government should be concerned about the views of the next generation. Therefore, if we believe that Sommer (1984:298) is correct when stating: "What you put into the school will appear in the life of the people of the next generation", it would pay great

dividends to a government to invest a considerable amount of the future education curricula to the subject of Taxation.

Those who want education in a democracy to act according to our conception of its moral role have set themselves a goal that cannot be achieved easily. It must be said, however, that not every ideal that is worthwhile is easy to realize (Heslep, 1989:220).

The famous words of Victor Frankl (1992) where he quoted Friedrich Nietzsche (a German philosopher of the late 19th century): “He who has a *why* to live can bear with almost any *how*” also has a bearing on the perception of taxes as one could possibly deduct from this paper that he who knows *why* he is paying taxes can bear with almost any *how much*.

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Abbreviations

ANC African National Congress

VAT Value Added Tax