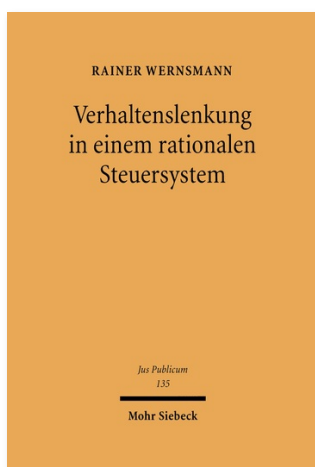


Rainer Wernsmann

Verhaltenslenkung in einem rationalen Steuersystem

[Influencing Behavior in a Rational System of Taxation.]



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Should tax law also protect the environment, promote good health and reward social behavior? Or should taxes only provide the state with financial resources? Rainer Wernsmann looks into these questions and endeavors to differentiate among the various approaches. He distinguishes between what is desirable from the standpoint of legal policy and what is necessary from the standpoint of constitutional and European law. He begins by looking at the historical and economic principles of influencing behaviour by taxation. Based on this, he establishes constitutional standards for the instrumentalization of tax law for non-fiscal purposes. He shows that taxes imposed for the purpose of influencing behavior do not necessarily have to be suitable, necessary and appropriate for both purposes (fiscal and influential). The author would like to apply the same strict constitutional requirements to special duties »with influential purposes« as those already applied to other special duties.

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