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Altri autori (Persone)	Licinio, Raffaele Ambruso, Massimiliano Buquicchio, Lucia A. Amato, N. Leonardi, S. Mola, Stefania
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Nota di contenuto	1. Introduction -- 2. What Is Fiscal Sociology?. 3. The Fiscal State And Budget Institutions -- 4. Budgets: Process, Rights, And Institutions -- 5. The Challenge Of Taking Rights Seriously In Fiscal Sociology -- 6. Two Examples Of Taking Law Seriously In Fiscal Sociology -- 7. Conclusion. .
Sommario/riassunto	This book discusses the socio-legal tax state and its relationship to development, inequality and the transnational. 'Fiscal Sociology' commenced in 1918 when Joseph A. Schumpeter examined the links between capitalism and taxation, arguing that fiscal pressures on governments led directly to the development of tax collection, and the burgeoning growth of capitalist economies. The identification of

taxation as an important component of capitalism has continued to change the way that theoretical sociologists conceptualise tax. This book documents the history of this literature to provide a summary of the topic for scholars seeking a bridge between taxation law and contextual, historical, and anthropological analyses of the development of the state, more generally. Whilst Schumpeter's insights have been celebrated over the past one hundred years, taxation has slipped from the agenda of many scholarly disciplines, in relation to analyses of poverty, globalisation, and equality. *Fiscal Sociology at the Centenary* fills this gap. The implications of this literature for taxation law in the United Kingdom, in particular, are considered. .

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