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Nota di contenuto	List of Contributors -- Outlining the Field of Tax Justice; Helmut P. Gaisbauer, Gottfried Schweiger and Clemens Sedmak -- Section I: Grounding Taxation -- Fiscal Justice and Justified Trust; Clemens Sedmak & Helmut P. Gaisbauer -- Taxation and the Duty to Alleviate Poverty; Gottfried Schweiger -- Justice, Equality and Taxation; Dietmar von der Pfordten -- 'You did not build that road' – Reciprocity, Benefits, Opportunities and Taxing the Extremely Rich; Bruno Verbeek -- The Challenge of Tax Avoidance for Social Justice in Taxation; Benjamin Alarie -- Section II: Justifying different Types of

Taxation -- Why Taxing Consumption? Justifications, Objections and Social Cooperation; Xavier Landes -- Egalitarianism and Consumption Tax; Daniel Halliday -- Ethical Taxation: Progressivity, Efficiency and Hourly Averaging; Douglas Bamford -- Why do the Public Oppose Inheritance Taxes?; Rajiv Prabhakar -- The Role of Expressive versus Instrumental Preferences in U.S. Attitudes toward Taxation and Redistribution; Kirk Stark -- Section III: International and Global Taxation -- What Burden should Fiscal Policy Bear in Fighting Global Injustice?; Gillian Brock -- A Global Luxuries Tax; Timothy Mawe and Vittorio Bufacchi -- Taxation: Its Justification and Application to Global Contexts; Teppo Eskelinen and Arto Laitinen.

Sommario/riassunto

This volume presents philosophical contributions examining questions of the grounding and justification of taxation and different types of taxes such as inheritance, wealth, consumption or income tax in relation to justice and the concept of a just society. The chapters cover the different levels at which the discussion on taxation and justice takes place: On the principal level, chapters investigate the justification and grounding of taxation as such and the role taxation plays and should play in the design of justice, be it for a just society or a just world order. On a more concrete level, chapters present discussions of these general reflections in more depth and examine different types of taxation, tax systems and their design and implementation. On an applied level, chapters discuss certain specific taxes, such as wealth and inheritance taxes, and examine whether or not a certain tax should be favored and for what reasons as well as why it is just to target certain kinds of assets or income. Finally, this volume contains chapters that discuss the central issue of international and global taxation and their relation to global justice.
