1. Record Nr. UNINA9910574076903321

Political philosophy and taxation: a history from the Enlightenment to **Titolo**

the present / / edited by Robert F. van Brederode

Pubbl/distr/stampa Singapore:,: Springer,, [2022]

©2022

ISBN 9789811910920

9789811910913

Descrizione fisica 1 online resource (421 pages)

Disciplina 336.2009

Soggetti Taxation - History

Political science - Philosophy

Lingua di pubblicazione Inglese

Formato Materiale a stampa

Livello bibliografico Monografia

Note generali Includes index.

Nota di contenuto Intro -- Preface -- Contents -- Editor and Contributors -- About the

> Editor -- Contributors -- Abbreviations -- List of Tables -- Chapter 1: Introduction: The Value of a Political Theory for the Proper Application of Taxation -- 1.1 Introduction -- 1.2 Enlightenment -- 1.2.1 Social Contract -- 1.2.1.1 Fiction and Function -- 1.2.1.2 Quid Pro Quo:

Taxation as Payment for Public Services -- 1.2.2 Social Contract

Theorists Views on Taxation -- 1.2.3 Non-social Contract

Enlightenment Views on Taxation -- 1.2.4 Natural Rights -- 1.3 Utilitarianism and the Benefits Principle -- 1.4 Conservatism -- 1.5

Liberalism and Libertarianism -- 1.5.1 General -- 1.5.2 Private Ownership: Myth or Truth -- 1.5.2.1 Taxation Is a Retainer Right

on Property -- 1.5.2.2 Taxes Partially Define Private Property Rights --1.5.2.3 The State as Co-owner of Individual Income -- 1.6 Marxism --

1.7 Egalitarianism as Basis for Distributive Justice and Taxation -- 1.7.1

Introduction -- 1.7.2 Egalitarianism and Taxation -- 1.7.3 Luck

Egalitarianism -- 1.7.3.1 Introduction -- 1.7.3.2 Desert Theory --

1.7.3.3 Endowment Taxation -- 1.8 Taxation Through Feminist Eyes --1.9 Lessons from Legal Positivism for Taxation Law -- 1.10 Finally --

References -- Chapter 2: The Enlightenment and Influence of Social

Contract Theory on Taxation -- 2.1 Introduction -- 2.2 Thomas

Hobbes (1588-1679) -- 2.2.1 Introduction -- 2.2.2 Social Contract:

Principles and Benefit -- 2.3 John Locke (1632-1704) -- 2.3.1 Introduction -- 2.3.2 Taxation and Property -- 2.3.3 Locke's Version of the Social Contract -- 2.3.4 Tax and Justice -- 2.4 Montesquieu (1689-1755) -- 2.4.1 Introduction -- 2.4.2 Irrelevance of the State of Nature and Social Contract -- 2.4.3 Theory of Law -- 2.4.4 Liberty -- 2.4.5 Separation and Distribution of Powers. 2.4.6 Taxation -- 2.5 David Hume (1711-1776) -- 2.5.1 Introduction -- 2.5.2 Property and the Destruction of the Social Contract -- 2.5.3 Taxation, and the Relevance of Custom -- 2.6 Jean-Jacques Rousseau (1712-1778) -- 2.6.1 Introduction -- 2.6.2 Relation Between the State, Society and Citizens/Subjects -- 2.6.3 State of Nature, Civil Society and Property -- 2.6.4 Renewing Social Contract Theory: Liberty and Equality -- 2.6.5 Social Contract: Grounding a Legitimate Political Society -- 2.6.6 Taxation -- 2.7 Thomas Paine (1737-1809) -- 2.7.1 Introduction -- 2.7.2 Paine's Version of the Social Contract -- 2.7.3 Extension of the Idea of Benefit -- 2.8 America, The Federalist Papers and The Anti-Federalist Papers -- 2.8.1 Introduction -- 2.8.2 The Influence of the Philosophers -- 2.8.3 The Move to an Explicit Contract -- 2.9 Concluding Remarks -- References -- Chapter 3: Taxation and Utilitarianism: The Historical Evolution -- 3.1 Introduction -- 3.2 Some Preliminary Remarks About Utilitarianism and Taxation -- 3.2.1 Utilitarianism -- 3.2.2 Taxation -- 3.2.3 Utility and Taxation -- 3.3 Historical Overview of Utility and Taxation -- 3.3.1 Social Contract Theory and Taxation: Hobbes and Locke -- 3.3.2 Utility, Sympathy and Taxation -- 3.3.2.1 Hume -- 3.3.2.2 Teleology and Social Science -- 3.3.2.3 Smith -- 3.3.3 Utilitarianism -- 3.3.3.1 Bentham -- 3.3.3.2 Mill -- 3.3.3.3 Taxation -- 3.4 Conclusions -- References -- Chapter 4: Classical Liberalism: Market-Supporting Institutions and Public Goods Funded by Limited Taxation -- 4.1 Classical Liberal Political Philosophy -- 4.2 Classical Liberal Institutions -- 4.3 Taxation Within the Classical Liberal Tradition -- 4.3.1 The Benefit Theory of Tax --4.3.2 The Problem of Administration: The Need for a Simple Rule --4.3.3 The Problem of Opportunism: The Need for a General and Constitutionalized Rule. 4.4 Conclusion -- References -- Chapter 5: Marxism and Socialism: Progressive Taxation and Socialisation of Property -- 5.1 Introduction -- 5.2 Socialism, Communism and Marxism -- 5.2.1 The Revolutions of 1848 -- 5.2.2 The Paris Commune and the Transcendence of the State -- 5.3 The Parliamentary Road and the Dilemma of State Socialism -- 5.3.1 The German Socialists Under Bismarck -- 5.3.2 Kautsky, the Erfurt Programme and Scientific Socialism -- 5.4 Revisionism and the Great Schism -- 5.4.1 Bernstein and 'Back to Kant' -- 5.4.2 Socialists and the Welfare-Warfare State -- 5.5 Marxists in Government -- 5.5.1 Lenin and the Bolsheviks -- 5.5.2 The Austro-Marxists -- 5.5.2.1 Hilferding and Weimar Germany -- 5.5.2.2 A Fiscal Sociology of the State: Goldscheid and Schumpeter -- 5.6 Socialism. the Mixed Economy and Neoliberalism -- 5.6.1 Keynesianism and Socialism -- 5.6.2 Neo-Marxist State Theories and the 'Fiscal Crisis of the State' -- 5.6.3 The Financial Crash and the Revival of Progressive Taxation -- 5.7 Conclusion: Taxation in the Transformation and Transcendence of Capitalism -- References -- Chapter 6: The Conservative Approach to Taxation: The Complexity of Society, the Displacement of Voluntary Associations, and the Growth of the State -- 6.1 Introduction -- 6.2 Foundations -- 6.2.1 Man as a Social Creature and the Importance of Community -- 6.2.2 Variety and Complexity of Man and Society -- 6.2.3 The Limits of Rationalism -- 6.2.4 Man as a Fallible Being and the Impossibility of Utopian Society

Security Justifies Obedience -- 2.2.3 Law as Command -- 2.2.4 Tax

-- 6.2.5 Sanctity of Property -- 6.3 Two Common Principles of Taxation -- 6.3.1 Taxation Should Be Limited in Scope and Remain Free of Excess -- 6.3.2 Taxes Should Not Be Enacted for the Purpose of Promoting Abstract Equality, Facilitating Mass Wealth Redistribution, and Advancing Other Forms of Social Engineering -- 6.4 Tensions. 6.4.1 The First School of Thought: Taxation as Necessary for a Civilized Society Yet Prone to Rationalist Excess -- 6.4.1.1 Burke -- 6.4.1.2 Churchill -- 6.4.1.3 Churchill's Tenure as Chancellor of the Exchequer -- 6.4.1.4 Kirk, Civilized Society, and the Farming Community -- 6.4.2 The Second School of Thought: The Limited State and Civil Association -- 6.4.2.1 Oakeshott -- 6.4.2.2 Buckley, Will, and Sowell -- 6.4.3 The Third School of Thought: Taxation, the Modern State, and the War Economy -- 6.5 Conclusion: When Is Taxation Just? -- Compañía of Case Law -- References -- Chapter 7: Taxation: The Libertarian View -- 7.1 Introduction -- 7.2 Taxation as Slavery -- 7.3 Fairness Issues --7.4 Efficiency and Value Issues -- 7.5 Redistribution -- 7.6 Are Some Taxes Better Than Others? -- 7.7 Is There a Moral Limit? -- 7.8 Taxes in a Libertarian World -- Overview of Case Law -- References --Chapter 8: Legal Positivism and Tax Law: Kelsen, Is/Ought and Capital/Revenue -- Hart, Open Texture and GAARs -- 8.1 General Introduction -- 8.2 An Introduction to Legal Positivism and Its Meaning for Tax Law -- 8.3 Kelsian Analysis Reveals the Confusion of "Is" and "Ought" in Income Tax Law -- 8.3.1 Introduction -- 8.3.2 Hans Kelsen (1881-1973) -- 8.3.3 Pre-Enlightenment Law -- 8.3.4 Kelsen's Generalisations and Tax Law -- 8.3.5 The Capital/Revenue Distinction -- 8.3.6 Nature of Capital/Revenue Distinction -- 8.3.7 Sources of Law -- 8.3.8 Forms of Rules: Kelsen's Paradigm of a Norm -- 8.3.9 How Are the Rules That Distinguish Capital and Revenue Defective? -- 8.3.10 The Question of Capital: Law or Fact? -- 8.3.11 Capital/Revenue as a Matter of Law -- 8.3.12 Examples of Capital or Revenue Questions -- 8.3.13 Questions of Degree -- 8.3.14 Conclusion -- 8.4 Hart and Tax Law: The Case of GAARs -- 8.4.1 Introduction -- 8.4.2 The Rule of Law and GAARs -- 8.4.3 Conclusion. Table of Cases -- References -- Chapter 9: Egalitarianism and Taxation -- 9.1 Introduction -- 9.2 Property-Owning Democracy: Meade and Rawls -- 9.3 Rawls on Taxation -- 9.4 Piketty's Participatory Socialism -- 9.5 Combining Rawls and Piketty -- 9.6 Preand Redistribution -- 9.7 Murphy and Nagel on Distributive Justice and Taxation -- 9.8 Controversies Within the Egalitarian Camp -- 9.9 Social Egalitarianism, Taxation, the State, and the Individual -- 9.10 The Choice of Social System -- References -- Chapter 10: Tax's Power: Feminism, Tax, and the Making of Society -- 10.1 Taxation and Belonging-Early Feminist Thought and the Tax Nexus -- 10.2 What Equality Demands-Bringing Wollstonecraft and Mill to Tax -- 10.3 Ends Meet Means: Feminist Tax Scholarship -- 10.4 Many Paths to Equality -- 10.4.1 Intersectional Feminism -- 10.4.2 Difference Feminism and Autonomy -- 10.4.3 Dominance Feminism -- 10.5 Money, Power, and the Path Forward -- Overview of Case Law -- References --Chapter 11: A Summary Proposal for Democratized Taxation -- 11.1 The Birth of Taxation and the Birth of the Nation State -- 11.2 The Administrative State -- 11.3 Opposing Future Forms of Government --11.3.1 The Centralized, Autocratic State -- 11.3.2 Cooperative Networks -- 11.4 Majoritarianism and Its Consequences for Political Equality and the Legitimacy of Taxation -- 11.5 Political Decentralization and Privatization Through Voluntary Alliances -- 11.6 A First Step: Democratized Taxation -- References -- Name Index --Subject Index.