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Titolo	Fairness in taxation : exploring the principles // John G. Head [and four others] ; edited by Allan M. Maslove
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Descrizione fisica	1 online resource (177 p.)
Collana	Research studies of the Fair Tax Commission of Ontario
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Soggetti	Tax incidence Tax incidence - Canada Tax incidence - Ontario Progressive taxation Progressive taxation - Canada Progressive taxation - Ontario Electronic books. Ontario Canada
Lingua di pubblicazione	Inglese
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Livello bibliografico	Monografia
Nota di bibliografia	Includes bibliographical references at the end of each chapters.
Nota di contenuto	Foreword / Monica Townson -- Introduction / Allan M. Maslove -- 1. Tax-fairness: a conceptual, historical, and practical review / John G. Head -- Fairness principles in general -- Principles of fairness in taxation -- The sacrifice doctrines -- The Haig-Simons approach -- Changing priorities and paradigms -- The public-choice critique -- The optimal-tax critique -- The comprehensive tax base -- Income base versus consumption base -- The progressive rate structure -- The international tax kaleidoscope -- The personal expenditure tax -- Flat-rate indirect taxes on consumption and wage income -- Flate rate personal direct taxation -- Personal-wealth taxation -- The role of personal-wealth taxes under alternative systems of income and consumption taxation -- Alternative forms of personal-wealth taxation

-- Recent trends in personal-wealth taxation -- Concluding reflections -- Note -- Bibliography -- 2. What's fair? The problem of equity in taxation / Lars Osberg -- 1. Examples of equity -- 2. Taxation and the overall impact of government -- 3. The "sometimes" existence of trade-offs -- 4. Time and fairness -- 5. Horizontal equity -- 6. User fees -- 7. Vertical equity -- 8. Intergenerational equity -- 9. Process equity -- 10. Conclusion -- Notes -- Bibliography -- 3. Concepts of equity in taxation / Leslie Green -- The primacy of fairness -- Horizontal and vertical equity -- Interstitial equity -- Distributive equity -- Libertarian views -- Utilitarian views -- Egalitarian justice -- Conclusion -- Notes -- Bibliography -- 4. Equitable and fair: widening the circle / A. Marguerite Cassin -- Tax: the technical is political -- Women and tax: everyday world as problematic -- Women, tax, and the regime of rationality -- Conceptual practices of power -- Equity and fairness -- Widening the circle -- Notes -- Bibliography -- 5. Beyond the crisis of the tax state? From fair taxation to structural reform / Leo Panitch -- Introduction: states and taxes -- The crisis of progressive taxation -- "Fair taxation": getting beyond appearances -- What is fair in public finance? -- Distributive justice in political philosophy -- From fair taxation to structural reform -- Notes -- Bibliography -- Notes on contributors.

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Sommario/riassunto

The papers in this volume explore the idea of distributive justice and fairness in taxation. The collection begins with Head's excellent presentation and analysis of equity in the public finance literature. The other authors, starting from this point, critique and amplify the concept from various philosophical perspectives and academic disciplines.

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