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Sommario/riassunto	'This is one of those rare technical books which has an importance outside its own field' The Daily Telegraph.'One of the most stimulating post-war books on public finance' The Guardian.Part 1 examines the issue of Expenditure Tax in principle and includes chapters on the following:* Income, Expenditure and Taxable Capacity* The Concept of Income in Economic Theory* Taxation and Savings* Taxation and risk-bearing* Taxation and the Incentive to Work* Company Taxation* Taxation and Economic ProgressPart 2 examines the issue of Ex