

# The Shifting And Incidence Of Taxation

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**By Edwin R. A. Seligman, Professor of Political Economy and Finance, Columbia**

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**The Shifting and Incidence of an Excise Tax**

Ronald Bruce Stansell 1969

*The shifting and incidence of export taxes in underdeveloped countries* Frank Harry Jackson

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[Diasggreated Analysis of the Shifting of the Corporation Income Tax](#) Arthur Ascher Bayer 1968

**The Shifting and Incidence of Taxation ...**

**Third Edition, Revised and Enlarged** Edwin

Robert Anderson SELIGMAN 1910

**The Shifting and Incidence of Taxation**

Edwin R. A. Seligman 2015-06-26 **The Shifting and Incidence of Taxation** is a title authored by Edwin Seligman, a professor at Columbia University. This work is an examination of the effect of taxes on economic welfare. For as long as there have been taxes, there have been varying philosophies on how the system of taxation should be structured. The purpose of Edwin Seligman's **The Shifting and Incidence of Taxation** is to provide the reader with an

overview of the various approaches to tax incidence and examine the impacts on the individual under different systems of taxation. The author has divided the work into two distinct parts. Part one examines the history of the doctrine of incidence, highlighting both early and more modern approaches to the topic. Part two provides the reader with a detailed analysis of incidence as commonly deployed, and includes a thorough examination of the various forms of taxes and overarching taxation principles. The book concludes with a section providing advice to legislators, as well as a bibliography. **The Shifting and Incidence of Taxation** is a thorough handling of its subject matter. The title attempts to walk the fine line between accessibility and accuracy, and is largely successful, making this a work that can be appreciated both by economists and those with little formal background in the theories of taxation. Having been published in the nineteenth century, this work is also valuable for the snapshot in time that it provides of the tax system in the late 1800s. Readers interested in theories of taxation will surely find **The Shifting and Incidence of Taxation** to be a compelling read. About the Publisher **Forgotten Books** publishes hundreds of thousands of rare and classic books. Find more at [www.forgottenbooks.com](http://www.forgottenbooks.com) This book is a reproduction of an important historical work. **Forgotten Books** uses state-of-the-art technology to digitally reconstruct the work, preserving the

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Shifting and Incidence Theory Carl Sumner Shoup 1950

**Tax Incidence** Wouter J. Keller 1980  
Seligman's "shifting and Incidence of Taxation." Edward Alsworth Ross 1893

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*Seligman's Shifting and Incidence of Taxation* Edward Alsworth Ross 1893

*The Shifting and Incidence of Taxation* Edwin Robert Anderson Seligman 1926

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**The Theory of Incidence of Sales Taxation** John Fitzgerald Due 1942 Studies tax policy and the gap between the economic world and the doctrines of tax shifting and incidence that are relied upon by those who formulate tax policy.

**The Impact, Shifting, and Incidence of Taxes in Forestry** Donald Howard Scott 1957  
**The Income Tax** Edwin R. A. Seligman 2011-05 Originally published: New York: The Macmillan Company, 1914. xi, 743 pp. Reprint of the second edition, which includes a new chapter on the income tax of 1913. Seligman argues persuasively that graduated income taxes distribute the burden of taxation with greater justice than other systems. After he sets out the fundamental problem of the concept of income taxation, Seligman enhances his theoretical argument with a historical examination of income taxes in Europe and the United States. With a useful index and a thorough bibliography.

Edwin R.A. Seligman [1861-1939] was an eminent economist and authority on tax issues. He was admitted to the New York State bar in 1884 and in the same year received an appointment as lecturer in the political science department at Columbia University, where he later became a professor of political economy and finance. Seligman was a cofounder of the American Economic Association, serving as Its president from 1902-1904, and was later president of the National Tax Association (1913-1915). He served as an adviser to New York State and New York City tax commissions and acted as consultant to the League of Nations (1922-1923) and the government of Cuba in 1931. He was the editor in chief of the Encyclopedia of the Social Sciences and editor of the Columbia University series Studies in History, Economics and Public Law. He was the author of numerous titles on taxation and economics including *The Shifting and Incidence of Taxation* (1892; 3rd ed., 1910), *Progressive Taxation in Theory and Practice* (1894; 2nd ed. 1908), *Economic Interpretation of History* (1902; 2nd ed. 1907), *Principles of Economics* (1907), *Studies in Public Finance* (1925) and *Essays in Economics* (1925). "Professor Seligman's advocacy of the income tax in the various papers which were incorporated in [this book] was an important factor in educating the American public to the point where the passage of the Sixteenth Amendment and of the law of 1913 was possible." --5 Columbia Law Review (1915) 292

**On the shifting and incidence of taxation**

Edwin R.A. Seligman 1892

**The Shifting and Incidence of the Corporation**

**Income Tax** Balbir Singh Sahni 1976 In this book the authors attempt to integrate the various theoretical and empirical approaches to the fiscal rationality of the corporation income tax. The material has been compiled from original sources and is presented without many of its abstruse aspects, in an attempt to provide a reasonable coherent and complete picture of the state of the art.

*The Shifting of Federal Taxes and Its Implications for the Public Schools* Leslie Lee Chisholm 1939

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**The shifting and incidence of the corporation income tax** Balbir S. Sahni 1976

**The Shifting and Incidence of Taxation** Edwin

Robert Anderson Seligman 1910

The Shifting and Incidence of Taxation Edwin R. A. Seligman 1910 Looks at the history of the theories of taxation by studying taxes on agricultural land, real estate taxes, and mortgage taxes. Also studies many theories on taxes from Capitalization theory, Eclectic theory, and Agnostic theories, among others.

The Shifting and Incidence of Taxation Otto von Mering 1942

Tax Incidence, Tax Burden, and Tax Shifting Stephen J. Entin 2004

**The Shifting and Incidence of Taxation (Classic Reprint)** Edwin R. A. Seligman

2017-09-16 The Shifting and Incidence of Taxation is a title authored by Edwin Seligman, a professor at Columbia University. This work is an examination of the effect of taxes on economic welfare. For as long as there have been taxes, there have been varying philosophies on how the system of taxation should be structured. The purpose of Edwin Seligman's The Shifting and Incidence of Taxation is to provide the reader with an overview of the various approaches to tax incidence and examine the impacts on the individual under different systems of taxation. The author has divided the work into two distinct parts. Part one examines the history of the doctrine of incidence, highlighting both early and more modern approaches to the topic. Part two provides the reader with a detailed analysis of incidence as commonly deployed, and includes a thorough examination of the various forms of taxes and overarching taxation principles. The book concludes with a section providing advice to legislators, as well as a bibliography. The Shifting and Incidence of Taxation is a thorough handling of its subject matter. The title attempts to walk the fine line between accessibility and accuracy, and is largely successful, making this a work that can be appreciated both by economists and those with little formal background in the theories of taxation. Having been published in the nineteenth century, this work is also valuable for the snapshot in time that it provides of the tax system in the late 1800s. Readers interested in theories of taxation will surely find The Shifting and Incidence of Taxation to be a compelling read. About the Publisher Forgotten Books

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**The Shifting and Incidence of Taxation ... Fifth Edition, Revised. [With a Bibliography.]** Edwin Robert Anderson SELIGMAN 1927

**The Shifting and Incidence of Taxation, by Otto Von Mering** Otto Oswald Von Mering 1942

*A Theory of States Sales Tax Shifting and Incidence* John Brandhorst Koch 1959

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