

3383

Seligman:

Shifting & inci-
dentally common

SERVANTS OF INDIA SOCIETY'S LIBRARY,
POONA 4.

FOR INTERNAL CIRCULATION

To be returned on or before the last date stamped below

15 OCT 1964

19 JUL 1982

~~29 APR 1968~~

26 OCT 1983

~~6 JUN 1969~~

~~7 JAN 1974~~

11 DEC 1970

21 APR 1977

22 OCT 1975

20 OCT 1978

25 NOV 1980

19 JUN 1982

**THE SHIFTING AND INCIDENCE
OF TAXATION**

The  Co.

THE SHIFTING AND INCIDENCE OF TAXATION

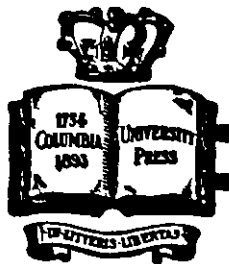
BY

EDWIN R. A. SELIGMAN

PROFESSOR OF POLITICAL ECONOMY AND FINANCE
COLUMBIA UNIVERSITY

SECOND EDITION

COMPLETELY REVISED AND ENLARGED



New York

PUBLISHED FOR THE COLUMBIA UNIVERSITY PRESS BY

THE MACMILLAN COMPANY

LONDON: MACMILLAN & CO., LTD.

1902

All rights reserved

X72:1

D2

COPYRIGHT, 1899,

By THE MACMILLAN COMPANY.

Set up and electrotyped January, 1899. Reprinted April,
1908.

3383

Norwood Press
J. B. Cushing & Co. — Berwick & Smith
Norwood Mass. U.S.A.

PREFACE TO THE SECOND EDITION

IN this edition so many changes have been made as to constitute practically a new volume. The alterations and additions are to be found in both the historical and the positive parts. A more careful study of the early English literature brought to light so much interesting material on the theory of taxation that the entire Book First of Part One has been devoted to it; whereas, in the earlier edition, the whole period was passed over in a few pages. This book is therefore substantially new. In the Second Book a chapter has been added on the Physiocrats, the last chapter on the Mathematical Theory has been rewritten, and considerable additions have been made to some of the other chapters. In Part Two, devoted to the Positive Theory, a chapter has been inserted on the general principles, chapter five has been entirely rewritten, chapter seven has been amplified by a closer study of import duties and stamp taxes, and chapters two and three have been enlarged and amended. The whole work has been so completely revised that scarcely a single page will be found the same as in the first edition. Finally, a bibliography and an index have been added. It is hoped that these changes will ensure for this new edition a reception as favorable as that which has been unexpectedly accorded to the original work.

In preparing this edition I have received great help from my colleagues. Professors John B. Clark and Richmond

Mayo-Smith have aided me with valuable criticisms. To Mr. Arthur M. Day I owe much for helpful suggestions in detail as to both matter and form from the beginning to the close of the work. From other friends also I have derived assistance. Professor Ross of Leland Stanford University and Professor Hull of Cornell University have laid me under obligations by calling attention to desirable changes and additions in the text. Professor Marshall of Cambridge and Professor Edgeworth of Oxford have been kind enough to point out some blemishes and possible improvements. Finally, Mr. George W. Morgan has undertaken the very arduous task of aiding me to read the entire proof.

EDWIN R. A. SELIGMAN.

COLUMBIA UNIVERSITY, N.Y.,
December, 1898.

TABLE OF CONTENTS

INTRODUCTION

	PAGE
Terminology: Shifting, Incidence, Evasion, Effect	I

PART I

THE HISTORY OF THE DOCTRINE OF INCIDENCE

BOOK I

THE EARLY THEORIES

CHAPTER I

THOSE WHO DISCUSS THE GENERAL EXCISE

The Origin: Hobbes, Cradock, Culpeper	11
1. The Theory that the Excise does not rest on the Poor Consumers. Mun, Waterhouse, Fauquier	13
2. The Theory that the Excise rests on Consumers in general. Petty, Burnaby, Sheridan, Nickolls, Manley, Houghton, Temple, De Witt, Tucker, Young, Temple, Child, Cary, Nugent, Vanderlint, Postlethwayt, Forster	18
3. The Theory that the Excise is shifted to the Landowners. Anonymous writers, Pulteney, D'Anvers	46
4. The Theory that the Excise rests on the Traders. Anonymous writers, Roberts, Ashley	49

CHAPTER II

THOSE WHO FAVOR A SINGLE TAX ON LUXURIES

Chamberlayne, Richardson, Tucker, Nickolls, Forster	55
---	----

CHAPTER III

THOSE WHO FAVOR A SINGLE TAX ON HOUSES

	PAGE
Decker, Postlethwayt, Fauquier, Horsley ; Massie, Young	60

CHAPTER IV

THOSE WHO FAVOR A GENERAL PROPERTY TAX

Culpeper, De Foe, Drake, Wagstaffe	66
--	----

CHAPTER V

THOSE WHO FAVOR A SINGLE TAX ON LAND

Locke, Davenant, Asgill, Cantillon, Wood, Vanderlint	71
--	----

CHAPTER VI

THOSE WHO FAVOR A MORE ECLECTIC SYSTEM

Walpole, Reynell, Nugent, Hume, Steuart, Stewart, Young	79
---	----

BOOK II

THE MODERN THEORIES

CHAPTER I

THE PHYSIOCRATIC THEORY

Quesnay, Mirabeau, Mercier de la Rivière, Du Pont de Nemours, Baudeau, Le Trosne, Turgot ; Franklin, Hamilton	95
--	----

CHAPTER II

THE ABSOLUTE THEORY

Adam Smith, Ricardo	113
-------------------------------	-----

CHAPTER III

THE EQUAL-DIFFUSION THEORY

	PAGE
The Optimists.	
Verri, Mansfield, Dickson, Young; Canard, Courcelle-Seneuil, Cherbuliez, Prittwitz, Thiers, De Broglie, Stein; Montgomery, Gibbon, Wells, Sherman, Cooley	122
The Pessimists.	
Proudhon; Bolles	134

CHAPTER IV

THE CAPITALIZATION THEORY

Young, Craig, Sartorius, Hoffmann, Murhard, Passy, Wolowski, Destutt de Tracy, Du Puynode, Baxter, Nøble, Rau, Schäffle, Pierson	137
--	-----

CHAPTER V

THE ECLECTIC THEORY

J.-B. Say, Sismondi, Garnier, Parieu, Du Puynode, Vignes, Leroy- Beaulieu; v. Thünen, Rau, Hock, Prince-Smith; Jones, Buchanan, J. Mill, Senior, McCulloch, J. S. Mill, Fawcett, Cliffe-Leslie	146
---	-----

CHAPTER VI

THE AGNOSTIC THEORY

Held	161
----------------	-----

CHAPTER VII

THE SOCIALISTIC THEORY

Lassalle, Shearman	163
------------------------------	-----

CHAPTER VIII

THE QUANTITATIVE OR MATHEMATICAL THEORY

Cournot, Fauveau, Jenkin, Pantaleoni, Walras, Wicksell, Conigliani, Barone, Marshall, Edgeworth	165
--	-----

PART II

THE DOCTRINE OF INCIDENCE

CHAPTER I

GENERAL PRINCIPLES

	PAGE
General considerations	179
Is the commodity durable or perishable?	181
Is the commodity subject to the law of monopoly or that of competition?	186
Is the tax general or exclusive?	187
Is there complete mobility of capital?	187
Is the demand for the commodity elastic?	188
To what extent do differential advantages of production affect the supply?	192
What is the ratio of product to cost?	199
Is the tax imposed on margin or on surplus?	213
Is the tax large or small?	215
Is the tax proportional or progressive?	216
Is the commodity a final good?	217
Conclusions	218

CHAPTER II

TAXES ON AGRICULTURAL LAND

General considerations	220
Taxes on economic rent	222
Uniform taxes according to the quantity or the quality of the land	224
Taxes on gross product	226
Taxes on agricultural profits	227
Taxes on property or selling value	227
Taxes on rental value	231

CHAPTER III

TAXES ON URBAN REAL ESTATE

General considerations	233
Taxes on the ground owners	236
Taxes on the house owners	238
Taxes on the owners of house and ground	244
Taxes on the occupiers	246

CHAPTER IV

TAXES ON PERSONAL PROPERTY AND CAPITAL

	PAGE
Uniform taxes on capital	260
Unequal taxes on capital	263
1. Incidence as between the original owner and the new purchaser	263
2. Incidence as between the lender and the borrower	264
3. Incidence as between the producer and the consumer	268

CHAPTER V

TAXES ON PROFITS

Taxes on gross product	270
Taxes on competitive enterprises	271
Taxes on monopolies	273
Ultimate effects	278
Excess-of-tax-above-price doctrine	281
Taxes on gross receipts	285
Under competitive conditions	285
Under monopoly conditions	286
Taxes on net receipts	288
Taxes of fixed amount	292
Application	294

CHAPTER VI

TAXES ON WAGES

Taxes on professional earnings	295
Taxes on ordinary wages	297

CHAPTER VII

OTHER TAXES

Poll taxes	299
Inheritance taxes	299
Excise taxes	300
Import and export duties	300
Stamp taxes	304
Income taxes	307

Table of Contents

CHAPTER VIII

CONCLUSION

	PAGE
Optimism and Pessimism	310
General tendencies	311
Advice to legislators	313

BIBLIOGRAPHY

Works prior to Adam Smith	317
Works since Adam Smith	329
 INDEX OF AUTHORS	 335

BIBLIOGRAPHY

BIBLIOGRAPHY

I. WORKS PRIOR TO ADAM SMITH

A. SIGNED WORKS

- Asgill, John. *Several Assertions Proved in order to Create another Species of Money than Gold or Silver.* London, 1696.
- Ashley, John. *The Second Part of Memoirs and Considerations concerning the Trade and Revenues of the British Colonies in America.* London, 1743.
- B., I. *A Vindication of Commerce and the Arts, proving that they are the Source of the Greatness, Power, Riches and Populousness of a State.* [By William Temple.] London, 1758. [Reprinted in Lord Overstone's *Select Collection of Scarce and Valuable Tracts on Commerce.* London, 1859.]
- Baudeau, Nicolas. *Lettres d'un Citoyen à un Magistrat sur les Vingtièmes et les autres Impôts.* Paris, 1768.
- Baudeau, Nicolas. *Première Introduction à la Philosophie Économique, ou Analyse des Etats Polités.* Paris, 1771.
- Boisguillebert, Pierre le Pesant de. *Détail de la France.* Paris, 1697.
- Burnaby, A. *Two Proposals Humbly Offer'd to the Honourable House of Commons, now assembled in Parliament. I. That a Duty be laid on Malt, in the stead of the present Duty on Beer and Ale. II. That a Duty be laid on Malt, and the present Duty on Beer and Ale be continued.* London, 1696.
- Burnaby, A. *An Essay upon the Existing of Malt, as also the present Case of Tallies considered.* London, 1696.
- Cantillon, R. See *Essai sur la Nature du Commerce en Général.* 1755.
- Cary, John. *An Essay on the State of England in relation to its Trade, its Poor and its Taxes, for carrying on the present War against France.* Bristol, 1695.
- C. W., Esq. *A Discourse (by way of Essay) humbly offer'd to the Consideration of the Honourable House of Commons, towards the Raising Moneys by an Excise, demonstrating the Conveniency of Raising Moneys that Way.* London, 1695-6.
- Chamberlayne, Edward. See *England's Wants, etc.*, 1667.

- C(hild), J(osiah). *Brief Observations concerning Trade and Interest of Money*. London, 1668.
- Child, Josiah. See *A Discourse about Trade, etc.*, 1690.
- Cradock, Francis. *An Expedient for Regulating the Customes and Excise. Approved by divers well affected Marchants, and others of the City of London*. London, 1659.
- Culpeper, Sir Tho., Jun. Kt. *A Discourse shewing the many Advantages which will accrue to this Kingdom by the Abatement of Usury, together with the Absolute necessity of Reducing Interest of Money to the lowest rate it bears in other Countreys, that, at least, we may Trade with our Neighbours upon Equal Termes. Humbly presented to the High Court of Parliament now Sitting*. London, 1668.
- Culpeper, Sir Thomas, Jun. Kt. *The Necessity of Abating Usury re-asserted; in a Reply to the Discourse of Mr. Thomas Manley entituled, Usury at Six per Cent. examined, etc., together with a Familiar and inoffensive way propounded for the future Discovery of summes at Interest, that they may be charged with their equal shares of Publick Taxes and Burthens, etc.* London, 1670.
- D'Anvers, Caleb. *An Argument against Excises, in several Essays lately published in the Craftsman, and now collected together*. London, 1733.
- D'Anvers, Caleb. *The Second Part of an Argument against Excises; in answer to the Objections of several Writers*. London, 1733.
- Davenant, Charles. See *An Essay upon Ways and Means, etc.*, 1695.
- Davenant, Charles. See *Discourses on the Publick Revenues, etc.*, 1698.
- Davenant, Charles. See *An Essay upon the Probable Means, etc.*, 1699.
- Decker, Matthew. See *Serious Considerations, etc.*, 1743.
- Decker, Matthew. See *An Essay, etc.*, 1744.
- De Foe, Daniel. See *A Short View, etc.*, 1706.
- De Witt, John. *The True Interest and Political Maxims of the Republick of Holland and West Friesland*. Written by John De Witt and other great Men in Holland. London, 1702.
- Dickson, Adam. See *An Essay on the Causes, etc.*, 1773.
- Drake, James. See *An Essay concerning the necessity of Equal Taxes, 1702*.
- Dupont de Nemours, P. S. *De l'Origine et des Progrès d'une Science Nouvelle*. Londres, 1768.
- F(aquier), F. *An Essay on Ways and Means for raising Money for the Support of the Present War without increasing the Publick Debts*. London, 1756.
- Foster, Nathaniel. See *An Enquiry, etc.*, 1767.
- G., Z. *Excise anatomis'd, declaring that unequal Imposition of Excise to be the only Cause of the Ruin of Trade, the universal Impoverishment, and destructive to the Liberties of the whole Nation*. By Z. G., a Well-wisher to the Common Good. London, 1733.

- Graslin, Louis François. *Essai Analytique sur la Richesse et sur l'Impôt, où l'on réfute la nouvelle doctrine économique . . . sur l'Effet des Impôts Indirects.* Londres, 1767.
- Hobbes, Thomas. *Leviathan, or the Matter, Forme, and Power of a Common-wealth Ecclesiasticall and Civill.* London, 1651.
- Horsley. *Serious Considerations on the High Duties examin'd: address'd to Sir Matthew Decker.* London, 1744.
- Houghton, John. *A Collection of Letters for the Improvement of Husbandry and Trade.* London, 1681.
- Hume, David. *Political Discourses.* Edinburgh, 1752.
- Locke, John. *Some Considerations of the Consequence of the Lowering of Interest, and Raising the Value of Money.* In a Letter to a Member of Parliament. London, 1692.
- M., M. V. D. *A General View of England: respecting its Policy, Trade, Commerce, Taxes, Debts, Produce of Land, Colonies, Manners, etc., etc. Argumentatively stated from the Year 1600 to 1762.* In a Letter to A. M. L. C. D. Now translated from the French, first printed in 1762. London, 1766.
- Manley, Thomas. *Usury at Six per Cent. examined, and Found unjustly charged by Sir Tho. Culpeper and J. C. with many Crimes and Oppressions, whereof 'tis altogether innocent. Wherein is shewed the necessity of retrenching our Luxury and vain consumption of Foreign Commodities, imported by English Money: also the reducing the Wages of Servants, Labourers, and Workmen of all sorts, which raiseth the value of our Manufactures, 15 or 20 per Cent. dearer than our Neighbors do afford them, by reason of their cheap Wages, &c. etc.* London, 1669.
- Mansfield, Lord. *Speech on Taxing the Colonies.* London, 1766.
- Massie, J(oseph). *Calculations of Taxes for a Family of Each Rank, Degree or Class for one Year.* London, 1756.
- M(assie), J(oseph). *Observations upon Mr. Fauquier's Essay on Ways and Means for raising Money to support the present War without increasing the Public Debts, &c.* London, 1756.
- Massie, J(oseph). *A Letter to Bourchier Clerve, Esq. concerning his Calculations of Taxes.* 1757.
- Massie, Joseph. See *The Proposal, etc.*, 1757.
- Massie, Joseph. See *Reasons humbly offered, etc.*, 1758.
- Massie, J(oseph). *Reasons humbly offered against laying any farther Tax upon Malt or Beer, shewing that such a Tax would not only cause great Losses to the Landholders of England, but be prejudicial to several branches of our Manufactures, and prove a pinchbelly Tax to some hundred thousand families of Labouring People.* London, 1760.
- Massie, Joseph. See *Observations on the new Cyder Tax*, 1764.

- Mirabeau, Le Marquis de. *L'Ami des Hommes*. Paris, 1757.
- Mirabeau, Le Marquis de. *Théorie de l'Impôt*. Paris, 1760.
- Mun, Thomas. *England's Treasure by Forraign Trade, or the Ballance of our Forraign Trade is the Rule of our Treasure*. London, 1664.
- Nickolls, Sir John. *Remarks on the Advantages and Disadvantages of France and of Great Britain with Respect to Commerce and to the other Means of Increasing the Wealth and Power of a State. Being a (pretended) Translation from the English, written by Sir John Nickolls and printed at Leyden, 1754. Translated out of the French Original*. London, 1754.
- Nugent, Robert. See *Considerations*, etc., 1749.
- Nugent, Robert. See *Further Considerations*, etc., 1751.
- Petty, Sir William. *A Treatise of Taxes and Contributions*. London, 1667.
- Petty, Sir William. *Political Arithmetick*. London, 1690.
- Petty, Sir William. *Verbum Sapienti; or . . . the Method of raising Taxes in the most equal manner*. Appended to his *Political Anatomy of Ireland*. London, 1691.
- Philips, Fabian. See *Restauranda*, etc., 1662.
- Postlethwayt, Malachy. *The Universal Dictionary of Trade and Commerce*. London, 1751.
- Postlethwayt, Malachy. *Great Britain's True System, wherein is clearly shewn, That an Increase of the Public Debt and Taxes must, in a few Years, prove the Ruin of the Monied, the Trading and the Landed Interests, etc. Humbly submitted to the Consideration of all the Great Men, In and Out of Power*. London, 1757.
- Prynne, William. *A Declaration against the illegal, detestable, oft-condemned new Tax and Extortion of Excise in general, and for Hops (a native uncertain commodity) in particular*. London, 1654.
- Pulteney, William. See *The Case of the Revival*, etc., 1732.
- Pulteney, William. See *A Review of the Excise Scheme*, 1733.
- Quesnay, François. *Le Tableau Économique*. Versailles, 1758.
- Quesnay, François. *Maximes Générales du Gouvernement Économique d'un Royaume Agricole*. Paris, 1758 [appended to the preceding work].
- Quesnay, François. *Second Problème Économique. Déterminer les Effets d'un Impôt Indirect*. Paris, 1767.
- Quesnay, François. *Œuvres Économiques et Philosophiques de F. Quesnay, Fondateur du Système Physiocratique*. Avec une Introduction et des Notes par Auguste Oncken. Francfort s/M, 1888.
- Reynell, Carew. *The True English Interest, or An Account of the Chief Natural Improvements*. London, 1674.
- Richardson. See *An Essay*, etc., 1744.

- Rivière, Mercier de la. *L'Ordre naturel et essentiel des Sociétés Politiques*. Londres, 1767.
- Roberts, Lewes. *The Treasure of Traffike, or a Discourse of Forraigne Trade. Wherein is shewed the benefit and commoditie arising to a Common-Wealth or Kingdome, by the skilful Merchant, and by a well-ordered Commerce and Regular Traffike*. London, 1641.
- Saint Péravy, M. *Mémoire sur les Effets de l'Impôt Indirect*. Paris, 1768.
- Sheridan, Thomas. See *A Discourse*, etc., 1677.
- Smith, Adam. *An Inquiry into the Nature and Causes of the Wealth of Nations*. London, 1776.
- Steuart, James. *An Inquiry into the Principles of Political Economy: being an Essay on the Science of Domestic Policy in Free Nations*. London, 1767.
- Temple, Sir William. *Observations upon the United Provinces of the Netherlands*. London, 1672. [Reprinted in *The Works of Sir William Temple, Bart.* London, 1720.]
- Temple, Sir William. *An Essay upon the Advancement of Trade in Ireland*. Published in his *Miscellanea*. London, 1693.
- Temple, William. See B., I.
- Temple, William. See *Considerations on Taxes*, etc., 1765.
- Temple, William. See *An Essay on Trade*, etc., 1770.
- Tucker, Josiah. See *A Brief Essay*, etc., 1750.
- Tucker, Josiah. *Four Tracts on Political and Commercial Subjects*. 2d ed., London, 1774.
- Turgot. *Comparaison de l'Impôt Direct et de l'Impôt Indirect*. [Reprinted in Daire's *Œuvres de Turgot*.]
- Turgot. *Comparaison de l'Impôt sur le Revenu des Propriétaires et l'Impôt sur les Consommations*. [Reprinted in Daire's *Œuvres de Turgot*.]
- Turgot. *Explications sur l'Effet de l'Impôt Indirect*. [Reprinted in Daire's *Œuvres de Turgot*.]
- Turgot. *Observations sur le Mémoire de M. Graslin en faveur de l'Impôt Indirect*. [Reprinted in Daire's *Œuvres de Turgot*.]
- Turgot. *Réflexions sur la Formation et la Distribution de la Richesse*. Paris, 1758-9.
- Vanderlint, Jacob. *Money answers all Things: or, an Essay to make Money sufficiently Plentiful amongst all Ranks of People, and Increase our Foreign and Domestick Trade, Fill the Empty Houses with Inhabitants, Encourage the Marriage State, Lessen the Number of Hawkers and Pedlars, and in a great measure, prevent giving long Credit, and making bad Debts in Trade*. London, 1734.
- Vauban, Maréchal. *Projet d'une Dîme Royale*. Paris, 1707.
- Vauban, Marshal. *An Essay for a General Tax, or a Project for a Royal Tythe*. London, 1709.

- Verri, Pietro. *Meditazione sulla Economia Politica*. Milan, 1771.
- Wagstaffe, William. See *The State and Condition*, etc., 1714.
- Walpole, Sir Robert. See *Some general Considerations*, etc., 1733.
- Waterhouse, William. *One Tale is good, until another is told, or, Some sober Reflections upon the Act for Chimney Money. Drawn up for the Use of some Neighbours, and thought usefull to be communicated to the good people of this Nation*. London, 1662.
- Wood, William. See *A Letter to a Member of Parliament*, etc., 1717.
- Wood, William. *A Survey of Trade in Four Parts . . . together with Considerations on our Money and Bullion*. London, 1718.
- Young, Arthur. See *The Farmer's Letters*, etc., 1767.
- Young, Arthur. See *The Expediency of a Free Exportation*, etc., 1770.
- Young, Arthur. *Political Arithmetick containing Observations on the Present State of Great Britain; and the Principles of her Policy in the Encouragement of Agriculture, etc.* London, 1774.

B. ANONYMOUS WORKS

(Arranged Chronologically)

- Restauranda: or the Necessity of Publick Repairs, by selling of a certain and Royal yearly Revenue for the King*. [By Fabian Philips.] London, 1662.
- England's Wants or several Proposals probably Beneficial for England, humbly offered to the Consideration of all good Patriots in both Houses of Parliament*. By a true Lover of his Country. [Edward Chamberlayne.] London, 1667.
- England's Interest Asserted in the Improvement of its Native Commodities; and more especially the Manufacture of Wool*. By a true Lover of his Majesty and Native Country. London, 1669.
- A familiar Discourse between George, a true-hearted English Gentleman, and Hans, a Dutch Merchant: Concerning the present affairs of England*. London, 1672.
- The Grand Concern of England explained; in several Proposals offered to the Consideration of the Parliament*. By a Lover of his Country and Well-wisher to the Prosperity both of the King and Kingdoms. London, 1673.
- A Discourse on the Rise and Power of Parliaments, of Laws, of Courts of Judicature, of Liberty, Property, and Religion, of Taxes, Trade and of the Interest of England in Reference to France. In a Letter from a Gentleman in the Country to a Member of Parliament*. [By Thomas Sheridan.] London, 1677. [Reprinted as a separate volume in *Some Revelations in Irish History, or Old Elements of Creed and Class Conciliation in Ireland*. Edited by Saxe Bannister. London, 1870.]

- Reasons for a Limited Exportation of Wooll.* London, 1677.
- Britannia Languens, or a Discourse of Trade: shewing the Grounds and Reasons of the Increase and Decay of Land-Rents, National Wealth and Strength, etc., etc.* London, 1680.
- The Groans of the Plantations: or, a true Account of their Grievous and Extreme Sufferings by the Heavy Impositions upon Sugar, and other Hardships, etc.* London, 1689.
- A Discourse about Trade, wherein the Reduction of Interest of Money to 4 per Centum is Recommended, etc.* Never before Printed. [By Josiah Child.] London, 1690. 2d ed., 1694, as well as subsequent editions, entitled *A New Discourse of Trade*.
- Taxes no Charge: in a Letter from a Gentleman, to a Person of Quality. Shewing the Nature, Use, and Benefit of Taxes in this Kingdom; and compared with the Impositions of Foreign States.* London, 1690.
- A Letter from a Gentleman in the Country to his Friend in the City: touching Sir William Petty's Posthumous Treatise; entituled Verbum Sapienti, etc.* London, 1691.
- A Plain and Easie Way for the Speedy Raising of Money to supply their Majesties Present Occasions: which will also, very much tend to the Advancing the Value of Lands.* By a Divine of the Church of England. London, 1691.
- Some Considerations about the most proper Way of Raising Money in the Present Conjunction.* London, 1692.
- An Essay upon Taxes, calculated for the Present Juncture of Affairs in England.* London, 1693.
- An Essay upon Ways and Means of supplying the War.* [By Charles Davenant.] London, 1695.
- To the Honourable the Knights, Citizens and Burgesses of the House of Commons in Parliament assembled. Proposals most humbly offered for Raising (in all Likelihood) upwards of Five Millions of Money, without Charging the Poor, or Burthening the Rich, by such Ways and Means, that (for the greatest part thereof) the Payers will voluntarily Tax themselves.* [By J. M.] London, 1696.
- An Essay upon Projects.* [By Daniel De Foe.] London, 1697.
- Discourses on the Publick Revenues and of the Trade of England.* [By Charles Davenant.] London, 1698.
- An Essay upon the Probable Means of making a People Gainers in the Ballance of Trade.* By the author of the *Essay on Ways and Means*. [Charles Davenant.] London, 1699.
- An Essay concerning the Necessity of Equal Taxes; and the Dangerous Consequences of the Encouragement given to Usury among us of late Years. With some Proposals to promote the Former and give a check to the Latter.* By the author of *The History of the Last Parliament*. [Probably James Drake.] London, 1702.

- A Short View of our present Trade and Taxes compared with what these Taxes may amount to after the Union. With some Reasons why (if we enter in an Union,) our Trade should be under our own Regulations.* [By Daniel De Foe ?] London, 1706.
- A Proposal for the Payment of the Publick Debts, and an Account of some Things mentioned in Parliament on that Occasion.* London, 1714.
- A Letter to a Member of Parliament, shewing the Justice of a more equal and impartial Assessment on Land: the Sacredness of Publick Engagements: the Advantages of lowering the Customs and high Duties on Trade: and the Ease of reducing by Degrees the Debts of the Nation.* [By William Wood ?] London, 1717.
- Fair Payment no Spunge: or some Considerations on the Unreasonableness of Refusing to receive back Money lent on Publick Securities. And the Necessity of Setting the Nation Free from the Insupportable Burthen of Debt and Taxes.* London, 1717.
- The State and Condition of our Taxes considered; or a Proposal for a Tax upon Funds: shewing the Justice, Usefulness, and Necessity of such a Tax, in respect to our Trading and Landed Interest, etc.* By a Freeholder. [William Wagstaffe ?] London, 1714.
- Animadversions and Observations upon a Treatise entituled Some Calculations and Remarks relating to the present State of the publick Debts and Funds. . . . by Archibald Hutcheson . . . to which is added a New Proposition to raise Money for the Use of the Publick. Humbly submitted to the Consideration of both Houses of Parliament, etc.* London, 1718.
- The Grasiers' Complaint and Petition for Redress: or the Necessity of Restraining Irish Wool and Yarn; and of Raising and Supporting the Price of Wool of the Growth of Great Britain consider'd.* By a Lincolnshire Grasier. London, 1726.
- A Letter to a Freeholder on the Late Reduction of the Land Tax to One Shilling in the Pound.* By a Member of the House of Commons. London, 1732.
- The Case of the Revival of the Salt Duty fully stated and considered with some Remarks on the Present State of Affairs, in answer to a late Pamphlet intitled a Letter to a Freeholder on the Reduction of the Land Tax to one Shilling in the Pound.* In a Letter from a Member of the House to a Gentleman in the Country. [By William Pulteney.] London, 1732.
- The Case of the Salt-Duty and Land-Tax offered to the Consideration of every Freeholder.* London, 1732.
- The Genuine Thoughts of a Merchant; shewing, that in all the Libels, Remonstrances, and pretended Letters, against a new Method of levying the Duties on Wine and Tobacco, there is not so much as one word worth answering.* London, 1732-1733.

- A Dialogue between Sir Andrew Freeport and Timothy Squart, on the subject of Excises: being a full Review of the whole dispute concerning a Change of the Duties on Wine and Tobacco.* London, 1733.
- A Letter from a Member of Parliament for a Borough in the West, to a Noble Lord in his Neighborhood there, concerning the Excise-Bill and the Manner and Causes of losing it.* London, 1733.
- A Letter from a Member of Parliament to his Friend in the Country, giving his Reasons for opposing the farther Extension of the Excise Laws, and shewing, that had the late Attempt succeeded, it had been destructive of Parliament and fatal to the Constitution.* London, 1733.
- A Letter from a Member of Parliament to his Friends in the Country concerning the Duties on Wine and Tobacco.* London, 1733.
- A Letter from a Merchant of London to a Member of Parliament, in answer to a Letter from a Member of Parliament to his Friends in the Country, concerning the Duties on Wine and Tobacco.* London, 1733.
- A Letter to the Freeholders of Great Britain.* London, 1733.
- An Answer to the Considerations occasioned by the Craftsman upon Excise, so far as it relates to the Tobacco Trade.* London, 1733.
- An Appeal to the Landholders concerning the Reasonableness and General Benefit of an Excise upon Tobacco and Wine.* London, 1733.
- A Review of the Excise Scheme; in answer to a Pamphlet, intitled the Rise and Fall of the late projected Excise, impartially considered.* [By Pulteney?] London, 1733.
- A Word to the Freeholders and Burgesses of Great Britain, being Seasonable and serious Remarks upon the Inconsistent Conduct of certain Boroughs, in sending Instructions to their Representatives to oppose the Excise Bill, and yet re-electing them after their being rewarded with Places for voting for the same.* London, 1733.
- Considerations occasioned by the Craftsman upon Excises.* London, 1733.
- Englishmen's Eyes open'd: or all made to See, who are not resolved to be Blind: Being the Excise Controversy set in a new Light; completely discussed upon the just Principles of Reasoning, and brought to a fair and demonstrative Conclusion: between a Landlord and a Merchant.* London, 1733.
- Excise: being a Collection of Letters etc. containing the Sentiments and Instructions of the Merchants, Traders, Gentry and Inhabitants of the principal Cities, Counties, Towns and Boroughs in England to their Representatives in Parliament.* London, 1733.
- Observations upon the Laws of Excise, shewing: 1 that the Excises must be destructive of Trade in general; 2 that Excises are inconsistent with the Liberties of a free People.* London, 1733.

- Reflections upon a Pamphlet entitled Observations upon the Laws of Excise.* London, 1733.
- Some General Considerations concerning the Alteration and Improvement of Publick Revenues.* [By Sir Robert Walpole.] London, 1733.
- Some Observations on National Treaties etc. An impartial Inquiry into the present Question concerning Excise, in which the Advantages arising to the King and Subject from raising Duties by Excise are demonstrated and the Objections thereto obviated.* London, 1733.
- Some Observations upon a Paper intituled, The List. That is, of those who Voted for and against the Excise-Bill.* London, 1733.
- Some seasonable Animadversions on Excises occasioned by a Pamphlet lately published, entitled: Considerations occasioned by the Craftsman.* London, 1733.
- The Budget opened; or an Answer to a Pamphlet intituled A Letter from a Member of Parliament to his Friends in the Country, concerning the Duties on Wine and Tobacco.* London, 1733.
- The Golden Fleece. To which is added, a Proposal for taking away many burthensome Duties on some of the most essential Necessaries in Life, viz. Leather, Soap, Candles &c.* London, 1733.
- The Nature of the Present Excise, and the Consequences of its farther Extension examined.* In a Letter to a Member of Parliament. London, 1733.
- The Norfolk Scheme: or a Letter to William Pulteney, Esq.; on the Present Posture of Affairs, particularly with Relation to the Scheme for altering the Method of Collecting the Revenues, by converting the Customs into Excises, etc.* London, 1733.
- The Rise and Fall of the late Projected Excise impartially consider'd.* By a Friend to the English Constitution. London, 1733.
- A Vindication of the Conduct of the Ministry, in the scheme of the Excise on Wine and Tobacco, . . . with a General Examination of the Reasons . . . ; the Consequences and Events it would have had.* London, 1734.
- The late Excise Scheme dissected: or, an exact copy of the late Bill for Repealing several Subsidies and an Impost, now payable on Tobacco &c with all the Blanks filled up . . . ; and proper observations on each Paragraph.* London, 1734.
- Britannia in Mourning: or a Review of the Politicks and conduct of the Court of Great Britain, with Regard to France, the Ballance of Power and the true Interest of these Nations, etc.* In a Dialogue between two ancient Patriot Englishmen, commonly known by the names of Jest and Earnest. London, 1742.
- Serious Considerations on the several High Duties which the Nation in general (as well as its Trade in particular) labours under: with a Proposal for preventing the Running of Goods, discharging the Trader from any Search, and raising all the Publick Supplies by one*

- Single Tax.* By a Well-Wisher to the Good People of Great Britain. [Sir Matthew Decker.] London, 1743.
- The Axe (once more) Laid to the Root of the Tree. Published for the Universal Benefit of Mankind and dedicated to the Landholders of the British Dominions.* By a Friend to Truth and the Christian Religion. *A Supplement on Taxes in General on British Sugar.* London, 1743.
- The State of our Wool and Woollen Trade Review'd. Wherein some Objections to the Grasier's Advocate are consider'd, etc.* London, 1743.
- An Essay on the Causes of the Decline of the Foreign Trade, consequently of the Value of Lands of Britain and on the Means to Restore Both.* [By Richardson or Decker.] Begun in the Year 1739. London, 1744.
- A Serious Address to the Proprietors of the Publick Funds, occasion'd by several late Schemes for Reducing their Interest or Subjecting them to Taxes, in which the Rights of Publick Creditors are explained and asserted, their just claim . . . to an Exemption from Taxes fully demonstrated, etc.* Humbly submitted to the Consideration of the Members of the House of Commons. London, 1744.
- Considerations against laying any New Duty upon Sugar, wherein is particularly shewn That a New Imposition will be ruinous to the Sugar Colonies.* London, 1744.
- Pro Commodo Regis et Populi. Publick Funds for Publick Service by raising Three Millions of Money, or a Million and a Half, with Ease and Ability, without Charge of Collecting, or affecting Land or Trade, or burdening Tax upon Tax.* In an Appeal to the Impartial and Common Understanding of all Mankind. London, 1744.
- The State of the Sugar Trade; shewing the Dangerous Consequences that must attend any additional Duty thereon.* London, 1747.
- Reasons grounded on Facts shewing that a new Duty on Sugar must fall on the Planter, and that a new Duty will not certainly encrease the Revenue.* London, 1748.
- Considerations upon a Reduction of the Land Tax.* [By Robert Nugent.] London, 1749.
- A Brief Essay on the Advantages and Disadvantages which respectively attend France and Great Britain with Regard to Trade. An Appendix containing a Plan for raising one only Tax on the Consumers of Luxuries.* [By Josiah Tucker.] London, 1750.
- An Appeal to the Public in relation to the Tobacco . . . and a Revival of the old Project to establish a General Excise.* London, 1751.
- Further Considerations upon a Reduction of the Land-Tax: together with a State of the Annual Supplies of the Sinking-Fund and of the National Debt at various future Periods, and in various Suppositions.* [By Robert Nugent.] London, 1751.

- Essai sur la Nature du Commerce en général.* Traduit de l'Anglois. [Par R. Cantillon.] Londres, 1755.
- The Proposal, commonly called Sir Matthew Decker's Scheme for one General Tax upon Houses, laid open; and shewed to be a deep concerted Project to traduce the Wisdom of the Legislature; disquiet the Minds of the People; and ruin the Trade and Manufacturies of Great Britain.* [By Joseph Massie.] London, 1757.
- Reasons humbly offered against laying any further British Duties on Wrought Silks of the Manufacture of Italy, the Kingdom of Naples and Sicily, or Holland: shewing the probable Ill Consequences of such a Measure in regard to the Landed Interest, Woollen Manufacturies, Silk Manufacturies, Fisheries, Wealth and Naval Power of Great Britain.* [By Joseph Massie.] London, 1758.
- The Case of the Five Millions fairly stated in regard to Taxes, Trade, Law, Lawyers, etc. Addressed to the Guardians of our Liberty.* London, 1758.
- Thoughts on the pernicious Consequences of borrowing Money.* London, 1759.
- Doutes proposés à l'Auteur de la Théorie de l'Impôt.* Paris, 1761.
- Observations on the new Cyder-Tax, so far as the same may affect our Woollen Manufacturies, Newfoundland Fisheries, etc.* [By Joseph Massie.] London, 1764.
- Considerations on Taxes, as they are supposed to affect the Price of Labour in our Manufactures: also, some Reflections on the General Behaviour and Disposition of the Manufacturing Populace of this Kingdom; showing, by Arguments drawn from Experience, that nothing but Necessity will enforce Labour; and that no State ever did, or ever can make any considerable Figure in Trade, when the Necessaries of Life are at a low Price.* [By William Temple.] London, 1765.
- An Enquiry into the Causes of the Present High Prices of Provisions. In two parts: I of the General Causes of this Evil. II of the Causes of it in some particular Instances.* [By Nathaniel Forster.] London, 1767.
- The Farmer's Letters to the People of England: containing the Sentiments of a Practical Husbandman on various Subjects of the utmost Importance.* [By Arthur Young.] London, 1767.
- Thoughts on the Causes and Consequences of the Present High Prices of Provisions.* London, 1767.
- An Essay on Trade and Commerce: Containing Observations on Taxes, as they are supposed to affect the Price of Labour in our Manufactories: together with some interesting Reflections on the Importance of our Trade to America.* By the author of *Considerations on Taxes.* [William Temple.] London, 1770.

- The Expediency of a Free Exportation of Corn at this Time, with some Observations on the Bounty.* By the author of *The Farmer's Letters to the People of England.* [Arthur Young.] London, 1770.
- Considerations on the Policy, Commerce and Circumstances of the Kingdom.* London, 1771.
- An Essay on the Causes of the Present High Prices of Provisions as connected with Luxury, Currency, Taxes, and National Debt.* [By Adam Dickson.] London, 1773.
- Inquiry into the Connection between the Size of Farms and the present Price of Provisions.* London, 1773.

UNDATED

- A Letter from a Gentleman to his Friend by way of Answer to one from Him, shewing the Present Expedient and Easiness of Equal Taxing.* [By R. S.] London [about 1692].
- An Essay on Leases and Annuities.* London [about 1730].
- Some Thoughts on the Interest of Money in General, and particularly in the Publick Funds. With Reasons for fixing the same at a lower Rate, with regard especially to the Landholders.* London. [Between 1728 and 1740.]

II. WORKS SINCE 1776

- Auspitz, R. und Lieben, R. *Untersuchungen über die Theorie des Preises.* Leipzig, 1889.
- Barone, E. "Di alcuni Teoremi Fondamentali per la Teoria Matematica dell' Imposta." In the *Giornale degli Economisti.* Roma, 1894.
- Bastable, C. F. "Incidence and Effects of Import and Export Duties." In the *Report of the British Association*, 1889.
- Bastable, C. F. *Public Finance.* London, 1892.
- Bastable, C. F. *The Theory of International Trade, with some of its Applications to Economic Policy.* London, 1887.
- Baudrillart, H. *Manuel de l'Économie Politique.* Paris, 1856.
- Baxter, R. D. *The Taxation of the United Kingdom.* London, 1869.
- Bergius, C. J. *Grundsätze der Finanzwissenschaft.* Berlin, 1865.
- Biersack, H. L. *Ueber Besteuerung, ihre Grundsätze und ihre Ausführung.* Frankfurt a/M, 1850.
- Blanc-Gilli, M. *Plan de Révolution concernant les Finances, ou Découverte Consolante de l'Impôt Unique du Toist.* Paris, 1790.
- Blunden, G. H. *Local Taxation and Finance.* London, 1895.
- Bolles, A. S. *Report on Taxation in Report of the Revenue Commission appointed by the Act of the Legislature of Pennsylvania, May 25, 1889.* Philadelphia, 1890.
- Broglie, Duc de. *Les Impôts et les Emprunts.* Paris, 1849.

- Broglie, Duc de. *Le Libre Échange et l'Impôt. Études d'Économie Politique.* Paris, 1885.
- Buchanan, David. *Observations on the Subjects treated of in Dr. Smith's Inquiry, etc.* Edinburgh, 1817.
- Canard, N. F. *Principes d'Économie Politique. Ouvrage couronné par l'Institut National.* Paris, an X. (1801.)
- Cannan, E. J. *The History of Local Rates in England.* London, 1896.
- Carver, T. N. "The Shifting of Taxes." In *The Yale Review*, vol. v. New Haven, 1897.
- Cherbuliez, A. E. *Précis de la Science Économique et de ses principales Applications.* Paris, 1862.
- Cliffe-Leslie, T. E. "The Incidence of Imperial and Local Taxation on the Working Classes." In his *Essays in Political and Moral Philosophy.* London, 1879. 2d ed. under title *Essays in Political Economy.* London, 1888.
- Cohn, G. *System der Finanzwissenschaft.* Stuttgart, 1889. English translation under the title of *The Science of Finance.* Chicago, 1895.
- Conigliani, C. A. *Teoria generale degli Effetti Economici delle Imposte. Saggio di Economia Pura.* Milano, 1890.
- Conigliani, C. A. *La Riforma delle Leggi sui Tributi Locali.* Modena, 1898.
- Cooley, T. L. *A Treatise on the Law of Taxation.* Chicago, 1881.
- Courcelle-Seneuil, J. C. *Traité Théorique et Pratique d'Économie Politique.* Paris, 1857.
- Cournot, A. *Recherches sur les Principes Mathématiques de la Théorie des Richesses.* Paris, 1838.
- Cournot, A. *Principes de la Théorie des Richesses.* Paris, 1863.
- Craig, J. *Elements of Political Science.* Edinburgh, 1814.
- Craig, J. *Remarks on some Fundamental Doctrines in Political Economy.* Edinburgh, 1821.
- Denis, H. *L'Impôt.* Bruxelles, 1889.
- Edgeworth, F. Y. "The Pure Theory of Taxation." In the *Economic Journal*, vii., pp. 46-70, 226-238. London, 1897.
- Edgeworth, F. Y. "The Theory of International Values." In the *Economic Journal*, iv., pp. 35-50, 424-443, 606-638. London, 1894.
- Falck, G. von. *Kritische Rückblicke auf die Entwicklung der Lehre von der Steuerberwälzung seit Ad. Smith.* Dorpat, 1882.
- Fauveau, G. *Considérations Mathématiques sur la Théorie de l'Impôt.* Paris, 1864.
- Fawcett, H. *Manual of Political Economy.* London, 1863.
- Florez-Estrada, D. A. *Curso de Economía Política.* Madrid, 1828.
- Garnier, J. *Les Eléments de Finances.* Paris, 1858.
- Garnier, J. *Traité de Finances.* Paris, 1885.
- Gibbon, A. *Taxation, its Nature and Properties, with Remarks on the*

- Incidence and the Expediency of the Repeal of the Income Tax.* London, 1851.
- Goschen, G. J. *Draft Report to the Select Committee on Local Taxation.* London, 1870.
- Graziani, A. *Istituzioni di Scienza delle Finanze.* Torino, 1897.
- Graziani, A. *Sulla Ripercussione delle Imposte nei Casi di Monopolio.* Torino, 1898.
- Held, A. "Zur Lehre von der Ueberwälzung der Steuern." In *Zeitschrift für die gesammte Staatswissenschaft.* Tübingen, 1868.
- Helferich, J. A. R. von. *Ueber die Einführung einer Kapitalsteuer in Baden.* In *Zeitschrift für die gesammte Staatswissenschaft.* Tübingen, 1846.
- Hock, C. F. von. *Die öffentlichen Abgaben und Schulden.* Stuttgart, 1863.
- Hoffman, J. G. *Die Lehre von den Steuern als Anleitung zu gründlichen Urtheilen über das Steuerwesen.* Berlin, 1840.
- Inama-Sternegg, K. T. *Der Accisestreit deutscher Finanz-Theoretiker im 17. und 18. Jahrhundert.* Tübingen, 1865.
- Jakob, L. H. von. *Die Staatsfinanzwissenschaft.* Halle, 1821.
- Jenkin, F. "On the Principles which Regulate the Incidence of Taxes." In *Proceedings of the Royal Society of Edinburgh*, Session 1871-2. [Reprinted in the *Papers Literary, Scientific, etc.*, of Fleming Jenkin. London, 1887.]
- Jones, R. "Tract on the Incidence of Taxes on Commodities that are consumed by the Laborer." In *Literary Remains, consisting of Lectures and Tracts on Political Economy.* London, 1858.
- Kaizl, J. *Die Lehre von der Ueberwälzung der Steuern.* Leipzig, 1882.
- Kröncke, K. *Ausführliche Anleitung zur Regulirung der Steuern.* 1810.
- Lassalle, F. *Die indirekte Steuer und die Lage der arbeitenden Klassen.* Zürich, 1863.
- Launhardt, W. *Mathematische Begründung der Volkswirtschaftslehre.* Leipzig, 1885.
- Leroy-Beaulieu, P. *Traité de la Science des Finances.* Paris, 1877.
- Leroy-Beaulieu, P. *Traité Théorique et Pratique d'Économie Politique.* Paris, 1896.
- Leser, E. *Ein Accisestreit in England.* Heidelberg, 1879.
- Le Trosne, G. F. *De l'Intérêt Social, par rapport à la Valeur, à la Circulation, à l'Industrie et au Commerce Intérieur et Extérieur.* Paris, 1777.
- Lotz, J. F. E. *Handbuch der Staatswirtschaftslehre.* Erlangen, 1822.
- McCulloch, J. R. *A Treatise on the Principles and Practical Influence of Taxation and the Funding System.* London, 1845.
- Malchus, C. A. v. *Handbuch der Finanzwissenschaft.* 1820.
- Marshall, A. *Principles of Economics.* London, 1889.

- Martin, R. M. *Taxation of the British Empire*. London, 1833.
- Mill, J. *Elements of Political Economy*. London, 1821.
- Mill, J. S. *Principles of Political Economy, with some of their Applications to Social Philosophy*. London, 1847.
- Murhard, K. *Theorie und Politik der Besteuerung*. Göttingen, 1834.
- Myrbach. "Die Besteuerung der Gebäude und Wohnungen." In *Zeitschrift für die gesammte Staatswissenschaft*, vol. 41. Tübingen.
- Nicholson, J. S. "Tariffs and International Commerce." In the *Scottish Geographical Magazine*, Sept., 1891.
- Noble, J. *National Finance: a Review of the Policy of the last Two Parliaments, and of the Results of Modern Fiscal Legislation*. London, 1875.
- Noble, J. *The Queen's Taxes: An Inquiry into the Amount, Incidence, and Economic Results of the Taxation of the United Kingdom*. London, 1870.
- Pantaleoni, M. *Teoria della Traslazione dei Tributi. Definizione, Dinamica e Ubiquità della Traslazione*. Roma, 1882.
- Parieu, E. de. *Traité des Impôts, considérés sous le Rapport Historique, Economique et Politique*. Paris, 1862.
- Passy, H. Article "Impôt." In *Dictionnaire de l'Économie Politique*. Paris, 1852.
- Pierson, N. G. *Leerboek der Staathuishoudkunde*. Haarlem, 1890.
- Prince-Smith, J. "Ueber die Abwälzung." In *Vierteljahrschrift für Volkswirtschaft und Kulturgeschichte*. 1866. Reprinted in his *Gesammelte Schriften*. Berlin, 1877.
- Prittwitz, M. v. *Die Kunst reich zu werden oder gemeinfassliche Darstellung der Volkswirtschaft*. Mannheim, 1840.
- Prittwitz, M. v. *Theorie der Steuern und Zölle*. Stuttgart, 1842.
- Proudhon, P. J. *Théorie de l'Impôt*. Paris, 1861.
- Puynode, G. de. *De la Monnaie, du Crédit et de l'Impôt*. Paris, 1853.
- Rau, K. H. *Grundsätze der Finanzwissenschaft*. Heidelberg, 1832.
- Ricardo, D. *On the Principles of Political Economy and Taxation*. London, 1817.
- Ricca-Salerno, G. *Le Dottrine Finanziarie in Inghilterra tra la fine del secolo XVII e la prima metà del XVIII*. Bologna, 1888.
- Roscher, W. *System der Finanzwissenschaft*. Stuttgart, 1886.
- Ross, E. A. "Seligman's Shifting and Incidence of Taxation." In the *Annals of the American Academy of Political and Social Science*, iii, pp. 444-463. Philadelphia, 1893.
- Sargant, C. H. *Urban Rating, being an Inquiry into the Incidence of Local Taxation in Towns*. London, 1890.
- Sartorius, A. *Ueber die gleiche Besteuerung des Königreichs Hanover*. Göttingen, 1815.

- Say, J.-B. *Traité d'Économie Politique, ou simple Exposition de la Manière dont se forment, se distribuent et se consomment les Richesses.* Paris, 1802.
- Sayer, B. See *An Attempt*, etc., 1833.
- Schäffle, A. E. F. *Nationalökonomische Theorie der ausschliessenden Absatzverhältnisse.* Tübingen, 1867.
- Schäffle, A. E. F. *Die Grundsätze der Steuerpolitik und die schwebenden Finanzfragen.* Tübingen, 1880.
- Schäffle, A. E. F. *Die Steuern, Allgemeiner Theil.* Leipzig, 1895.
- Schall, K. F. v. *Allgemeine Steuerlehre.* In Schönberg's *Handbuch der Politischen Oekonomie.* 4th ed., Tübingen, 1897.
- Schomberg, A. C. See *Historical and Political Remarks*, 1787.
- Senior, N. W. *Political Economy.* London, 1835.
- Shearman, T. G. *Natural Taxation.* New York, 1895.
- Sherman, I. *Exclusive Taxation of Real Estate and the Franchises of a Few Specified Moneyed Corporations.* New York, 1874.
- Sidgwick, H. *The Principles of Political Economy.* London, 1883.
- Sinclair, Sir J. *History of the Public Revenue of the British Empire.* 3d ed., London, 1804, vol. iii.
- Sismondi, S. de. *Nouveaux Principes d'Économie Politique, ou de la Richesse, dans ses Rapports avec la Population.* Paris, 1819.
- Stein, L. von. *Lehrbuch der Finanzwissenschaft.* Leipzig, 1860.
- Stewart, Dugald. *Lectures on Political Economy delivered in 1800-1801.* Now first published. Edinburgh, 1877.
- Thiers, A. *De la Propriété.* Paris, 1848.
- Thünen, J. H. von. *Der isolirte Staat in Beziehung auf Landwirtschaft und Nationalökonomie.* Hamburg, 1826. French translation by Laverrière, *Recherches sur l'Influence que le Prix des Grains, la Richesse du Sol et les Impôts exercent sur les Systèmes de Culture.* Paris, 1851.
- Tracy, Destutt de. *Éléments d'Idéologie.* Paris, 1804.
- Tracy, Destutt de. *Traité d'Économie Politique.* Paris, 1823.
- Umpfenbach, K. *Lehrbuch der Finanzwissenschaft.* Erlangen, 1859. 2d ed., 1887.
- Van der Linden, P. W. A. Cort. *Leerboek der Financiën.* s'Gravenhage, 1887.
- Vignes, E. *Traité des Impôts en France.* 4th ed. by Verguinaud. Paris, 1880.
- Vocke, W. *Die Grundzüge der Finanzwissenschaft.* Leipzig, 1894.
- Wagner, A. *Finanzwissenschaft.* Leipzig, 1880.
- Walker, F. A. *Political Economy.* New York, 1883.
- Walras, L. *Théorie Critique de l'Impôt.* Paris, 1861.
- Walras, L. *Éléments d'Économie Politique Pure ou Théorie de la Richesse Sociale.* Lausanne, 1874.

- Walras, L. *Études d'Économie Sociale*. 1896.
- Wells, D. A. "Taxation." In Lalor's *Cyclopædia of Political Science*. Vol. iii., Chicago, 1884.
- Wells, D. A. *Second Report of the New York Tax Commission*. Albany, 1872.
- Wicksell, K. *Finanztheoretische Untersuchungen nebst Darstellung und Kritik des Steuerwesens Schwedens*. Jena, 1896.
- Wolowski, L. F. M. R. Article on "Taxation." In the *Journal des Economistes*. Paris, 1866.
- Young, John, D.D. *Essays upon the following Interesting Subjects, viz. : I Government; II Revolution, etc., etc. VII Taxation and VIII The Present War*. 4th ed., Glasgow, 1794.

ANONYMOUS

- Considerations on the National Debt and nett Produce of the Revenue with a Plan for consolidating into one Rate the Land and all other Taxes, by which More Money will be raised, Individuals not pay half the present Taxes; Smuggling altogether prevented; the poor exempted from every Contribution, etc.* By a Merchant of London. London, 1784.
- Historical and Political Remarks upon the Tariff of the Commercial Treaty: With Preliminary Observations.* [By A. C. Schomberg.] London, 1787.
- Six Letters on Excise, and particularly on the Act passed in 1789 for subjecting the Manufacturers of and Dealers in Tobacco and Snuff to the Laws of Excise.* London, 1790.
- An Attempt to shew the Justice and Expediency of substituting an Income or Property Tax for the present Taxes, or a Part of them; as affording the most equitable, the least injurious and (under the modified Procedure suggested therein) the least obnoxious Mode of Taxation.* [By Benjamin Sayer.] London, 1833.
- A Familiar Treatise on Taxation, Free Trade, etc., comprising Facts usually unnoticed or unconsidered in Theories of those Subjects.* London, 1846.

INDEX OF AUTHORS

- Asgill, J., 74.
 Ashley, J., 53.
 Anspätz und Lieben, 168.
- Barone, E., 172.
 Bestable, C. F., 57, 86, 160, 241, 242,
 299, 300.
 Bandera, N., 95, 106, 138.
 Baxter, R. D., 143.
 Biersack, H. L., 152.
 Blanc-Gilli, M., 65.
 Blunden, G. H., 232, 234.
 Boinguilbert, 90.
 Bolles, A. S., 135, 136.
 Brentano, L., 31.
 Brogic, Duc de, 131.
 Buchanan, D., 119, 157.
 Burnaby, A., 22.
- Canard, F., 125-128.
 Canaan, E., 234.
 Cantillon, R., 75.
 Carver, T. N., 197, 303.
 Cary, J., 26, 40, 41.
 Chamberlayne, E., 55.
 Cherbuliez, A. E., 128, 141.
 Child, J., 39, 40.
 Cleve, B., 64.
 Cliffe-Leslie, T. E., 159, 255, 267, 290.
 Coha, G., 156.
 Conigliani, C. A., 170-172.
 Cooley, T. M., 133.
 Courcelle-Seneuil, J. C., 128.
 Cournot, A., 144, 165, 166, 276, 281.
 Cradock, F., 13.
 Craig, J., 138, 140, 142.
 Calpeper, T., 13, 14, 22, 66.
 Cunningham, W., 37, 57.
- D'Avvers, C., 48, 51.
 Davenant, C., 67, 73, 74, 75.
 Decker, M., 57, 60, 61.
 De Foe, D., 26, 67.
 De la Court, P., 34.
 Denis, H., 140.
 De Witt, J., 34.
 Dickson, A., 123.
 Drake, J., 69.
 Dupont de Nemours, 95, 104-106, 109.
 Dupuit, A. J. E. J., 168.
- Edgeworth, F. Y., 172-174, 212, 241,
 242, 253, 274-278, 287, 300, 303.
- Falck, G. v., 7, 165.
 Farrar, T. H., 254.
 Fauquier, F., 17, 28, 62.
 Fauveau, G., 166.
 Fawcett, H., 159, 257, 258, 282.
 Flores-Estrada, A., 222, 224.
 Forster, N., 44, 59.
 Franklin, B., 109, 110.
 Fuld, F. K. v., 152.
- Galibert, L., 222.
 Garnier, J., 149.
 Gibbon, A., 132.
 Gonner, E. C. K., 57.
 Goehen, G. J., 232, 249, 250.
 Grashin, L. F., 109, 111.
 Graziani, A., 160, 241, 274, 276, 277, 287.
 Gregg, 142.
 Ganton, G., 283.
- Hamilton, A., 109, 110, 133, 134.
 Held, A., 161, 162.
 Helferich, J. A. R. v., 144.

- Higgs, H., 96.
 Hobbes, T. 12.
 Hock, C. F. v., 144, 154.
 Hoffmann, J. G., 139.
 Horsley 63.
 Houghton, J., 32, 36.
 Hume, D., 85, 86.

 Inama-Sternegg, K. P. v., 90.

 Jakob, L. H. v., 152.
 Jenkin, F. 167, 279.
 Jones, R., 157.

 Kaizl, J., 7, 165, 307.
 Kröncke, K., 265.

 Laspeyres, E., 34.
 Lassalle, F., 163.
 Launhardt, W., 168.
 Leroy-Beaulieu, P., 110, 111, 141, 151.
 Leser, E., 12.
 Le Trosne, G.-F., 107.
 Linden, Cort van der, 132.
 Locke, J., 71-73, 81, 84, 85.
 Loria, A., 287.

 McCulloch, J. R., 158, 159.
 Malchus, C. A. v., 152.
 Mangoldt, H. K. E. v., 145.
 Manley, T., 31, 39.
 Mansfield, Lord, 123.
 Marshall, A., 172, 212, 280.
 Martin, R. M., 132.
 Massie, J., 44, 63, 64.
 Mill, J., 158.
 Mill, J. S., 143, 158, 226, 237, 242, 263,
 282, 295.
 Mirabeau, Le Marquis de, 95, 102, 111.
 Mun, T., 13, 14, 28.
 Murhard, K., 139, 152.
 Myrbach, 244.

 Nicholson, J. S., 301.
 Nickolls, J., 29, 43, 57, 58.
 Noble, J., 143.
 Nugent, R., 42, 83, 84.

 Overstone, Lord, 35, 38, 39.

 Pantaleoni, M., 140, 145, 167, 168, 190,
 197, 235, 240, 262, 265.
 Parieu, E. de, 141, 149-151, 282.
 Passy, H., 140.
 Petty, Sir W., 18-21, 33, 81, 221.
 Philips, F., 25.
 Pierson, N. G., 132, 145, 249.
 Postlethwayt, M., 43, 59, 84.
 Prince-Smith, J., 155, 156.
 Prittitz, M. v., 129.
 Proudhon, P. J., 134, 135.
 Prynne, W., 25.
 Pulteney, W., 29, 48.
 Puynode, G. du, 141, 151, 230, 282.

 Quesnay, F., 95, 96-102.

 Rau, K. H., 144, 153, 265.
 Reynell, C., 82.
 Ricardo, D., 117-121, 222, 223, 224,
 242, 282.
 Ricca-Salerno, 12, 90.
 Richardson, 57.
 Rivière, Mercier de la, 95, 102-104, 111.
 Roberts, L., 51.
 Rogers, J. E. Thorold, 254.
 Roscher, W., 3, 90, 121, 156.
 Ross, E. A., 218, 287.

 Saint-Pérvay, 102.
 Sargent, C. H., 234, 257.
 Sartorius, G. F., 139.
 Say, J.-B., 139, 140, 146, 147.
 Schäffle, A. E. F., 145, 156.
 Schall, K. F. v., 156.
 Schomberg, A. C., 45.
 Schulze-Gävernitz, 30, 34.
 Senior, N. W., 142, 226.
 Shearman, T. G., 164.
 Sheridan, T., 23.
 Shemman, I., 133.
 Sidgwick, H., 143, 237.
 Sinclair, Sir J., 12.
 Sismondi, S. de, 147-149.
 Smith, Adam, 57, 113-117, 252, 282, 295.

- Soden, J. G., 152.
Spahr, C. B., 260.
Stein, L. v., 131, 141.
Steuart, J., 85, 87-89.
Stewart, D., 89.
Swift, Dean, 29.
- Temple, W., 37, 38.
Temple, Sir W., 33, 34.
Thiers, A., 129-131.
Thünen, J. H. v., 152, 226, 227.
Tracy, A. L. C., Destutt de, 140.
Tucker, J., 35, 45, 57, 58.
Turgot, G. F., 95, 107-109, 111, 138,
266.
- Vanderlint, J., 42, 76, 77.
Vauban, M., 90.
- Verri, P., 122, 123, 125.
Vignez, E., 151.
Vocke, W., 156.
- Wagner, A., 156.
Wagstaffe, W., 69.
Walker, F. A., 123, 133, 147.
Walpole, R., 11, 48, 79.
Walras, L., 141, 168, 169, 189, 190.
Waterhouse, W., 15.
Webb, S., 241, 254, 282.
Wells, D. A., 133.
Wicksell, K., 169, 170, 276, 277, 287.
Wolowaki, 141.
Wood, W., 75.
- Young, A., 34, 36, 57, 65, 86, 89, 111.
Young, J., 124, 125, 138, 142.

ESSAYS IN TAXATION.

BY

EDWIN R. A. SELIGMAN,

Professor of Political Economy and Finance, Columbia University.

8vo. Cloth, gilt top. \$3.00, net.

COMMENTS.

"Replete with information. Every chapter bears witness to the profundity of his erudition and to the strength of his devotion to his theme."

— *The Independent*, March, 1896.

"A clear-headed man, with a perspicuous style. He explains the difficult subject of taxation so that any man with an attentive mind can understand him."

— *Boston Evening Transcript*, February, 1896.

"A very careful study. The author seems to have but few if any hobbies, and only aims to reach wise conclusions upon questions so little understood by even our lawmakers." — *Chicago Inter-Ocean*, November, 1895.

"Essays whose solidity, vigor, and accuracy have challenged admiration. . . . A book which is capable of holding its own with the best writings in the better known languages." — *The Nation*, February, 1896.

"No one has investigated the subject with more thorough or with more brilliant success. . . . Should find its way into the hands of any citizen who loves his country." — *The Sewanee Review*, May, 1896.

"The present volume is, if anything, superior to any of his previous works. His broad and accurate scholarship, his scientific method, his clearness and fulness, and at the same time compactness, of statement are here shown to good advantage." — *Boston Commonwealth*, December, 1895.

"By far the best writer on American taxation. His work is among the very strongest in any country. With such scholarly leadership reform may come in a conservative and rational rather than in a revolutionary way."

— *Bibliotheca Sacra*, Chicago, 1896.

"No student of finance will feel that he has a right to an opinion until he has read whatever Professor Seligman may have written. . . . The volume constitutes the most important contribution to the science that has yet appeared."

— *Annals of the American Academy*, March, 1896.

THE MACMILLAN COMPANY,

66 FIFTH AVENUE, NEW YORK.

ESSAYS IN TAXATION.

FOREIGN COMMENT.

"A gratifying instance of the vitality and vigour of one of the oldest and greatest of American universities, in a department where, it is to be hoped, these bodies may some day be rivalled by Oxford and Cambridge."

— *The Speaker* (London), July, 1896.

"One of the few economists who have influenced the politicians. Every one will feel the reason of this influence; there is a fine grasp of principles; there is a close contact with facts; there is a constant testing of the one by the other."

— *Nature* (London), March, 1896.

"His ability and knowledge are beyond dispute. He does not allow the stores of his erudition to encumber his reasoning. The student owes a special debt of gratitude to the author who, while careful to ascertain and to present the facts, is able also to bring out their meaning with lucidity and emphasis."

— *The Economic Journal*, March, 1896.

"A remarkable series of essays which have secured for him a position of the highest eminence amongst the writers, both in Europe and America. The student will feel scarcely less grateful for the frankness and courage with which the author states his conclusions, than for the knowledge and skill with which he seeks for the solution of the problems." — *Newcastle Daily Chronicle*, July, 1896.

"So simple, so fresh, and so penetrating that it is scarcely credible how in other countries so much empty abstraction and foggy erudition are wasted on the subject. America, you are more fortunate than we." — *Die Zeit* (Vienna), 1896.

"The author, thanks to his world-wide erudition, possesses a range of view superior to that of any other living writer on finance."

— *Jahrbuch für Gesetzgebung Verwaltung und Volkswirtschaft* (Leipzig), 1896.

"The author is distinguished not only in America, but in the wider world of international scientific literature, for his exquisite grasp of method, as well as for his happy mental equilibrium. His works teem with fine analysis and penetrating investigations; they abound in simple and acute discussions; they are noteworthy for their erudition and the novelty of their views. The book richly deserves all the praise that has been accorded to it in so many quarters."

— *Giornale degli Economisti* (Rome), May, 1896.

THE MACMILLAN COMPANY,

66 FIFTH AVENUE, NEW YORK.

PROGRESSIVE TAXATION.

BY

EDWIN R. A. SELIGMAN,

Professor of Political Economy and Finance, Columbia University.

Svo. Paper. \$1.00. Cloth. \$1.50.

(AMERICAN ECONOMIC ASSOCIATION PUBLICATIONS.)

COMMENTS.

"Its full and scholarly discussion must prove extremely useful."

— *The Critic*, July, 1894.

"Professor Seligman is probably the greatest authority on this important but intricate subject that we have in this country." — *Philadelphia Call*, June, 1894.

"The author is considerate of opposing theories, slow to condemn, kindly, genial, scholarly, and judicious." — *Social Economist*, July, 1894.

"A marvellously complete account of the development. . . . The thread of the argument is never lost, and the criticisms of this vast mass of literature are so clearly thought out and so convincingly presented that this writer about authorities clearly establishes his own position as an authority second to no other. It is a magnificent piece of work." — *The Outlook*, November, 1895.

FOREIGN COMMENT.

"Professor Seligman's masterly series of studies."

— *The Economic Journal*, London, 1894.

"A remarkable work." — *National-Økonomisk Tidsskrift*, Copenhagen, 1895.

"The best and most comprehensive work on the subject that exists in any language." — *Finanz-Archiv*, Stuttgart, 1896.

"Most notable for the precision and the dispassionate impartiality of its criticisms." — *L' Idea Liberale*, Milan, January, 1896.

THE MACMILLAN COMPANY,

66 FIFTH AVENUE, NEW YORK.

THE SHIFTING AND INCIDENCE OF TAXATION

BY

EDWIN R. A. SELIGMAN,

Professor of Political Economy and Finance, Columbia University.

8vo. Cloth, gilt top. \$3.00 net.

COMMENTS.

"The most scholarly work that has yet appeared in America."

— *Christian Union (The Outlook)*, 1892.

"One of the most brilliant contributions America has made to finance. Its solidity, logical analysis, clearness of statement, and general scientific soundness cannot fail to procure for it a high place in economic literature."

— *Annals of the American Academy*, 1893.

"In firm grasp of fundamental principles, masterly power of analysis, and clearness of statement, Professor Seligman cannot be excelled."

— *N. Y. Commercial Advertiser*, 1899.

"The new edition does high honor to the Columbia Series. . . . Since its appearance no important work has been published in any country which has not paid deference to the scholarship displayed in the volume."

— *Annals of the American Academy*, 1899.

FOREIGN NOTICES.

"Always stimulating and suggestive." — *The Saturday Review*, 1899.

"A model of compactness and lucidity." — *The Guardian* (London), 1899.

"The most important work of the foremost living authority on taxation."

— *Newcastle Leader*, 1899.

"One of the best treatises on the subject, and certainly the most complete."

— *Journal des Economistes* (Paris), 1893.

"A valuable study which deserves a place among the best works on the subject." — *L' Economista* (Florence, Italy), 1893.

"A second edition of a work on such a topic is exceedingly rare. In this case the success is completely justified. . . . It is not only the best of all existing treatises on the subject, but it may in fact be declared to be a literary and scientific masterpiece." — *Jahrbücher für Nationalökonomie* (Jena), 1900.

THE MACMILLAN COMPANY,

66 FIFTH AVENUE, NEW YORK.