

ESSAYS IN TAXATION

BY

EDWIN R. A. SELIGMAN

MCVICKAR PROFESSOR OF POLITICAL ECONOMY
IN COLUMBIA UNIVERSITY

TENTH EDITION

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PREFACE TO THE TENTH EDITION

THE changes in this tenth edition, which appears after an interval of almost four years, although not so numerous or so important as in the preceding edition, are nevertheless of some significance. Advantage has been taken of the opportunity to bring the discussion of the literature throughout down to date and to call attention to the most recent development of the different problems. This applies especially to the chapters on double taxation, on the inheritance tax, and on the taxation of corporations. Various minor errors and misprints have also been corrected.

EDWIN R. A. SELIGMAN.

COLUMBIA UNIVERSITY,
May, 1925.

FROM THE PREFACE TO THE NINTH EDITION

THE well-nigh nine years that have elapsed since the last complete rewriting of this book have witnessed not only the Great War but important changes in state and local taxation here and abroad. Advantage has therefore been taken of this edition not only to bring the various chapters down to date but to add five new chapters, three of which are directly the outcome of the war discussion. In order to make room for these, the three chapters devoted to American Reports on Taxation have been compressed into one, although continued down to date. In the body of the book an attempt has been made to take account not only of the changes in legislation, but also of the recent discussions in fiscal science.

E. R. A. S.

COLUMBIA UNIVERSITY,
August, 1921.

FROM THE PREFACE TO THE EIGHTH
EDITION

THIS book was originally published in 1895, and the favor with which it was received has rendered necessary a new edition every two or three years. Owing partly to the pressure of other occupations and partly to a shrinking from the arduous labor which would have been required to keep the presentation up to date, these successive editions contained but slight changes. Now however, after the lapse of almost eighteen years, the progress of the world, both in fiscal facts and in economic theory, has been so marked as to render any further delay impossible if the book is to remain a half-way satisfactory interpretation of actual conditions.

I therefore determined to subject the volume to a careful revision and, where necessary, to rewrite entire sections or even chapters. Moreover, in the interval, not a few of my addresses and articles on germane topics have appeared; and it seemed opportune to incorporate a selection from these into the book, even at the risk of some inevitable repetition in a few pages here and there. As a consequence, the thirteen chapters of the earlier editions have grown to twenty-one; and this together with the additions to the remainder of the work has resulted in a volume of almost double the size of the original. To a large extent, therefore, the present edition may be regarded as a substantially new work.

E. R. A. S.

COLUMBIA UNIVERSITY, NEW YORK,
March, 1913.

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