

**THE FUNDAMENTAL PRINCIPLES
OF TAXATION IN THE LIGHT
OF MODERN DEVELOPMENTS
(THE NEWMARCH LECTURES FOR
1919)**

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The fundamental principles of taxation in the light of modern developments (the Newmarch lectures for 1919) by Sir Josiah Stamp

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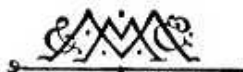
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SIR JOSIAH STAMP

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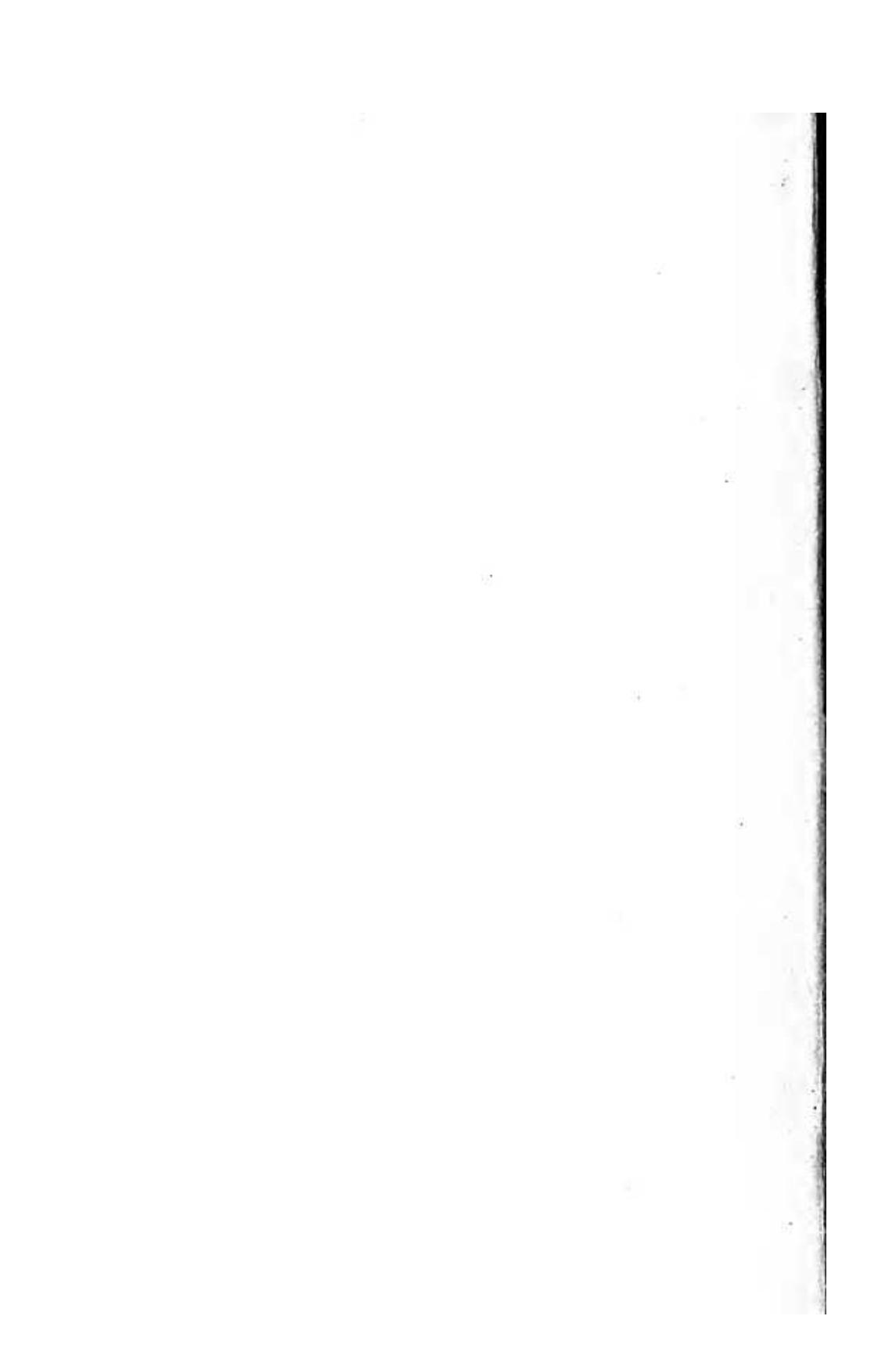
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TO
MY WIFE



PREFACE

THESE Lectures, delivered to public audiences at the end of 1919, under the Newmarch foundation of University College, London, are now published in book form in response to numerous requests from those who heard them and from others in different parts of the world.

I have thought that, on the whole, it was best to leave them practically in the form in which they were given, and without correction, for modifications in practice that have since taken place, beyond brief footnotes.

For the convenience of students who wish to pursue and study any particular points, a number of references have been given.

I would remind readers that it was no part of my design to make a complete appraisal of any tax, and that critical references to particular aspects of a particular tax for the purpose of illustrating general principles should not be taken to imply a balance of approval or disapproval of that tax taken *as a whole*. Such views may be gathered elsewhere.

J. C. S.

September 1920.